

2018-19

Unaudited Actuals
Financial Report



Business Services

September 3, 2019

Publication Information

Hemet Unified School District Office
1791 W. Acacia Avenue, Hemet, CA 92545
(951) 765-5100

This and other financial & budget documents of the Hemet Unified School District are posted on the web site:

www.hemetusd.org



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Graduating All Students
College & Career
Ready

HEMET

UNIFIED SCHOOL DISTRICT

The Premier Choice

Elementary School:

A College & Career Ready student will demonstrate critical thinking skills, read and write at grade-level and have a strong foundation of number sense and conceptual math.

Middle School:

A College & Career Ready student will demonstrate critical thinking skills, read and write at grade-level and be ready for algebra by the end of middle school.

High School:

A College & Career Ready student will read and write at or above a 12th grade level, have completed Algebra II and demonstrated the cognitive competencies; creativity, collaboration, critical thinking, communication, citizenship and character.

1

Teaching & Learning

Provide high quality teaching & learning for all students

2

Systems of Support

Develop an Integrated System Framework for academic, behavior and social emotional success for all students

Improve student outcomes and close the achievement gap for all students

3

Culture & Climate

Fully engage stakeholders to create a culture & climate to support all students



Strategies

Increase quality and rigor of grade level core curriculum and instruction

Support digital integration, infrastructure, maintenance and safety

Increase quality opportunities to participate in college and career planning and pathways

Create a system to close all identified achievement gaps by providing support to students whose academic, social and emotional needs are not met in the core program

Increase opportunities for credit recovery

Provide high quality academic intervention programs

Develop opportunities to engage students in school

Family and community engagement and involvement

Develop a safe and supportive learning environment



2018-19 Unaudited Actuals

The Year in Review

REVENUE

At the start of the 2018-19 year, combined general fund revenues were projected at \$283.4 million. By First Interim, revenue projections grew slightly to \$284.0 million. At that time LCFF revenues were increased by \$1.3 million to account for a change in the COLA provided in the state's enacted budget. The increase in LCFF revenues at First Interim were off-set by a decrease to other state revenues for the elimination of one-time mandate funding. Projected revenues in the Second Interim report totaled \$286.3 million. The increase from First Interim projections included new federal grants, carry over balances for restricted programs and adjustments to the LCFF calculation related to revised student attendance estimates.

As we neared the end of the 2018-19 year, revenue projections reported in the district's Estimated Actuals report dropped by \$1.4 million to \$284.9 million. The drop in revenues was related to lower than previously projected student attendance for LCFF funding and reductions to restricted revenues that were not anticipated to be spent by June 30th.

In the district's Unaudited Actuals Financial Report, final year end revenues for the combined general fund for the year ending June 30, 2019 are reported at \$286.71 million, an increase of \$1.8 million from June estimates. Year-end revenue increases are related to receipt of nearly \$1.0 million in prior year SMAA reimbursements and higher than anticipated e-rate reimbursements, redevelopment and lottery funds received in June.



2018-19 Spelling Bee

EXPENSES

Year end expenditures for the combined general fund total \$280.8 million. Projected expenditures, like revenues, also fluctuated during the year. Revisions were made to expenditure budgets at First and Second Interim as better information became known, new grants and programs were put in place, and as salary settlements became effective. While expenditure projections showed increases in the First and Second Interim reports, overall, year-end expenses were \$7.50 million less than what was originally anticipated in the district's adopted budget approved in June 2018.

In the Unaudited Actuals report, final combined general fund expenditures are reported at \$280.8 million, a drop of less than 0.50% from expenditure levels anticipated in May. The area where expenditures at year-end were significantly less than anticipated during the year is books and supplies. The lower costs in this area were primarily related to delayed roll-out of technology device replacements and textbook purchases.

Final expenditures for services and operating expenses were also lower than anticipated during the year. The district saw a reduction to prior year charges for students attending non-public schools. In addition, cost savings were seen in the areas of field trip charges from transportation, copier costs and various other consultants and services for special education and other needs.



Projections for salary and benefits costs during the year incorporated salary settlements with all employee groups that had previously been reached.

The Hemet Teachers Association's (HTA) reached agreements that provided its members with a 1% salary increase effective July 1, 2018 and a 2% salary increase effective January 1, 2019. In addition, the agreement permanently continued a 1% increase teachers had received in 2015-16 in exchange for two additional work days dedicated to professional development activities.

Classified bargaining unit members reached a negotiated settlement for salary and benefits in mid June 2018. In addition to increases for 2017-18, conditions of the agreement that impacted the 2018-19 fiscal year included the conversion of all classified bargaining unit members to a non-paid PERS status effective July 1, 2018. All employees who previous had their PERS contributions paid by the district on their behalf (classic PERS members) were given a 7% pay increase to cover the new out of pocket costs for their retirement plan. Members who were already paying their own PERS costs (new PERS members) were provided a 1% increase to cover growth in their out of pocket PERS payments and to equalize salary schedules. In addition, all CSEA members were given a 2% pay increase to be effective July 1, 2018 and a second increase of 1.0% effective January 1, 2019. CSEA members also agreed to an increase to their health and welfare cap from \$8,700 to \$10,700 annually.

OTHER SOURCES/USES

Budgeted amounts for transactions in the Other Sources/Uses category dropped by \$0.25 million during the year. The final total was \$2.26 million. Items in this category increased in the first part of the year as contributions and transfers in from other funds, including the Transportation Enterprise Fund, exceeded transfers out to the Deferred Maintenance and Capital Outlay Reserve Funds. No contributions were made to Fund 20, the reserve fund for Other Post Employment Benefits during the 2018-19 year. Contributions from the unrestricted general fund to restricted programs was about \$200,000 less than projected at the start of the year with reductions to the contribution to Special Education programs as a result of increases in revenues from federal and local sources off set by an increase to the routine restricted maintenance account in compliance with the requirement to contribute 3% of combined general fund actual expenditures to that account.

	Adopted Budget	First Interim	Second Interim	Estimated	Unaudited
Revenues	\$ 283,437,304	\$ 284,085,745	\$ 286,321,668	\$ 284,873,953	\$ 286,711,675
Expenses	287,570,276	289,315,866	290,552,816	282,043,821	280,815,781
Other Sources/ Uses	2,513,854	2,213,854	1,913,854	2,099,462	2,263,098
Change in Fund Balance	(1,619,118)	(3,016,266)	(2,317,293)	4,929,594	8,158,993
Beginning Fund Balance	24,367,609	26,168,765	26,168,765	26,168,767	26,168,765
Ending Fund Bal- ance	\$ 22,748,491	\$ 23,152,499	\$ 23,851,472	\$ 31,098,361	\$ 34,327,758



ENDING FUND BALANCE

At the start of the 2018-19 year, the district anticipated the ending balance for the combined general fund would be about \$22.7 million based on a beginning balance of \$24.3 million. By the Estimated Actuals report presented in June, changes to revenue and expenditure projections throughout the year had brought the general fund's anticipated ending balance to \$31.1 million. After accounting for all 2018-19 expenditures and revenues, the final combined general fund ending balance for the year ending June 30, 2019 is now reported at \$34.3 million, an increase of \$3.3 million from May estimates or 1.15% of combined general fund expenditures.

LOCAL CONTROL ACCOUNTABILITY PLAN

The district grew its annual Local Control Accountability Plan (LCAP) initiatives in 2018-19 adding new programs and expanding existing initiatives. Budgeted expenditures for the district's LCAP were initially estimated at \$51.2 million, approximately \$4.8 million more than was budgeted in 2017-18. By year-end, a total of \$47.6 million had been expended. A majority of the unspent balance of \$3.6 million will be used in 2019-20 for continued roll-out of technology improvements, chromebook replacements, and other IT initiatives impacting classrooms.



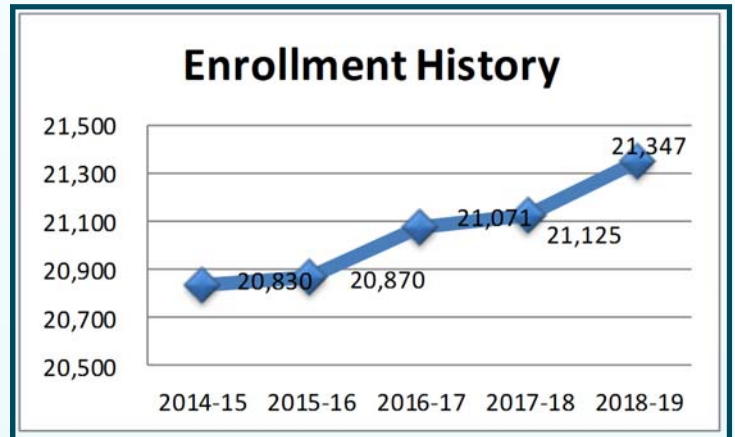
Hemet High Graduation 2019

Enrollment and ADA

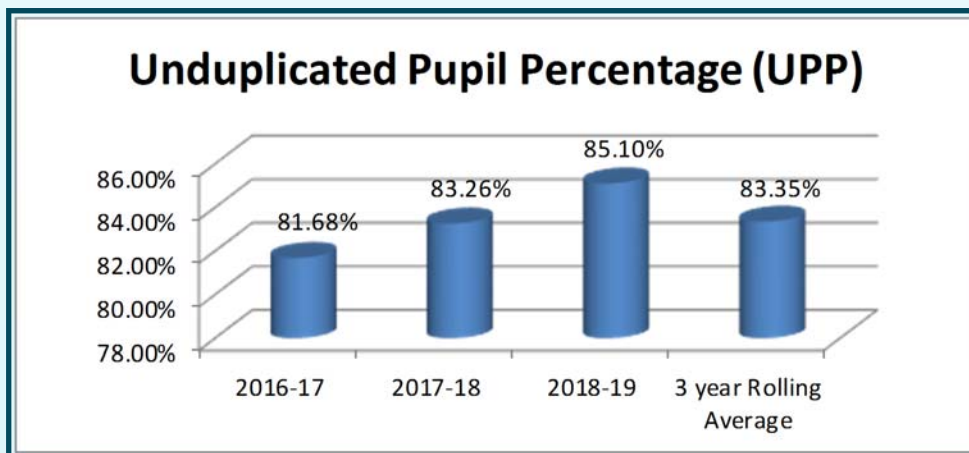
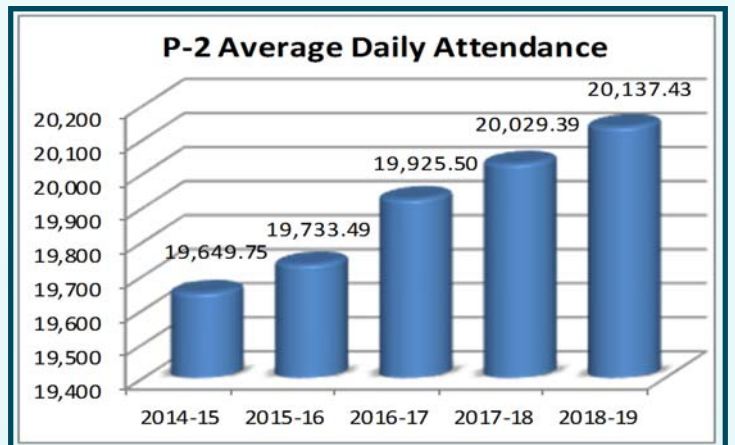
The majority of revenues coming into the general fund are based on student attendance, enrollment and the district's unduplicated pupil percentage (UPP). Student enrollment, including non-public school (NPS) students, for 2018-19 was reported at 21,347. This was an increase of 222 students over the prior year. P-2 average daily attendance (ADA), was reported at 20,137.43. The district's UPP grew by 1.84% to 85.10%, bringing the three year rolling average to 83.35%

Five Year and ADA History

Fiscal Year	October CalPADS Enrollment	Change
2014-15	20,830	-0.48%
2015-16	20,870	0.19%
2016-17	21,071	0.96%
2017-18	21,125	0.26%
2018-19	21,347	1.05%



Fiscal Year	P-2 ADA	Change
2014-15	19,649.75	-1.26%
2015-16	19,735.40	0.44%
2016-17	19,925.50	0.96%
2017-18	20,029.39	0.52%
2018-19	20,137.43	0.54%



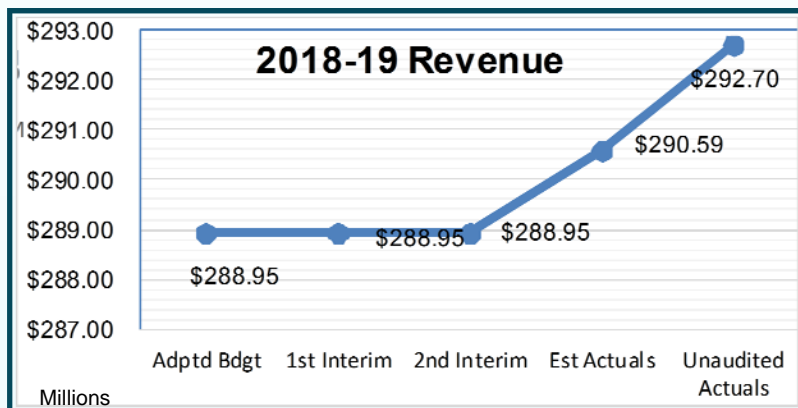
Combined General Fund

Changes from Estimated Actuals Report approved on June 19, 2019

- Revenues and Other Sources/Transfers In: Increase of \$2,109,644
- Expenses/Other Uses: Decrease of \$1,119,754
- Ending Fund Balance: Increased by \$3,229,397

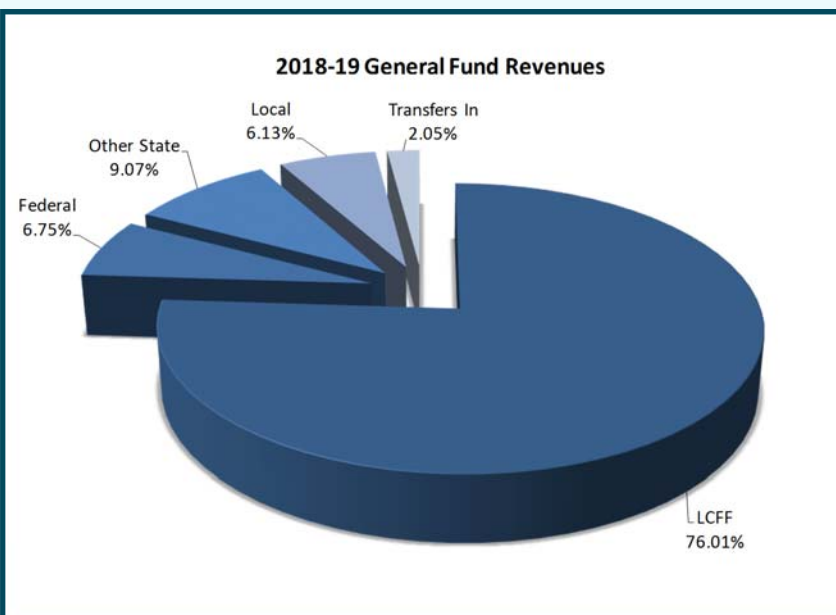
Revenues

Hemet Unified School District's combined general fund revenues and transfers in from other funds totaled \$292.70 million for the year ending June 30, 2019. This was \$2.1 million more than was projected in the district's Estimated Actuals report presented to the Governing Board in June 2019.



Local Control Funding Formula (LCFF)

The district earned \$222.48 million in LCFF revenues for the 2018-19 year. LCFF revenues made up 76.01% of all revenue received, earned or transferred into the district's general fund in 2018-19. Final LCFF revenues were \$ 407,377 lower than the Estimated Actuals projections due to adjustments to ADA and other factors that impact the formula. The final LCFF revenue number includes \$33.1 million in Prop 30 - Education Protection Act funding and \$34.1 million in local property taxes. The balance comes in the form of state aid. According to the final LCFF calculation for 2018-19, approximately \$52.0 million or 23.4% of the district's total LCFF revenues can be attributed to supplemental and concentration grants.



Federal Revenue

For the year ending June 30, 2019, district federal funding amounted to \$19.7 million or 6.67% of total general fund revenue and transfers in. Federal revenues were received for Title I, Title II, and other Title programs as well as for special education, career technical education, afterschool programs, Headstart, MediCal Billing and School-Based MediCal Administrative Activities (SMAA) reimbursements. Total federal revenues at year end were \$1.0 million more than June estimates primarily due to receipt of prior year SMAA reimbursements in June. Some federal revenues awarded but not reported in 2018-19 because they were unspent dollars, include funding for School Improvement under ESSA and unspent balances in Title I.

LCFF	\$ 222,486,924
Federal	19,754,207
State	26,536,871
Local	17,933,672
Other Sources/Transfers In	5,987,334

Other State Revenue

Other state revenues in the general fund totaled \$26.5 million for the 2018-19 year and contributed 9.07% of total revenue to the general fund. State revenues were up by \$448,720 from June estimates. Year-end increases to both restricted and unrestricted lottery revenues are the primary basis for the added state revenues at year-end.

Local Revenue

Local revenues are both restricted and unrestricted. Unrestricted local revenue is received for e-rate discounts, print shop sales, donations, interest earnings, facilities use and other miscellaneous sources. Restricted local revenues are received for Special Education as pass-through funding from the Riverside SELPA, redevelopment funds and small grants from a variety of grantors. Local revenue receipts totaled \$17.9 million in 2018-19. This was \$718,255 more than projected in June. Final increases to local revenues were for e-rate reimbursements and year end adjustments to special education and redevelopment funding.

Expenditures

Expenditures in the general fund for the year ending June 30, 2019 totaled \$280.8 million. In total, combined general fund expenditures dropped by \$1.2 million from Estimated Actuals estimates. The expenditure savings can be attributed to lower than estimated costs primarily in the areas of books and supplies and services and operating expenses.

Salaries and Benefits

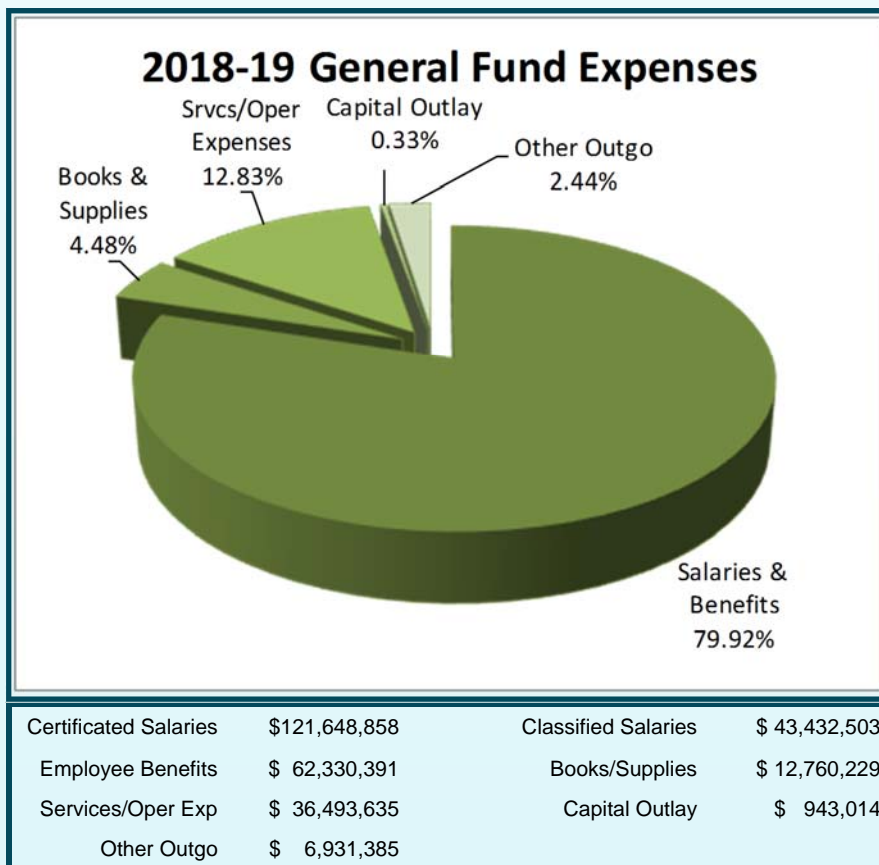
In 2018-19, salary and benefits made up a total of 79.92% of total general fund expenditures. This is 2.38% more than 2017-18 when salaries and benefits comprised 77.54% of total expenditures. The increase

in the percentage of total salary and benefit costs is related to negotiated salary increases for all employees as well as staffing growth.

Certificated salaries totaled \$121.6 million, classified salaries were \$43.4 million and employee benefits amounted to \$62.3 million. Salary and benefits costs increased overall by \$14.5 million compared to 2017-18.

Books and Supplies, Services and Operating Expenses, and Capital Outlay

General fund costs for books and supplies are reported at \$12.7 million, a \$7.8 million or 62.0% decrease from the prior year. Expenditures for books and supplies dropped as one-time expenditures for textbooks and other purchases dropped off.



Services and operating expenses for the 2018-19 year amounted to \$36.5 million. Costs in this category are comprised of utilities, insurance, software and web application licenses, consultants, transfers of direct costs to or from other programs and funds, repairs, and travel. Actual expenses in this category were \$1.2 million less than were previously projected in the June Estimated Actuals report. Savings were spread across various areas including payments for students in non-public schools, insurance premiums, professional development, routine maintenance repairs, and contracts for services.

Expenditures in this category saw a growth of \$0.9 million from the prior year. Growth was related to increases in utility rates, insurance premiums and student transportation charges.

Capital Outlay

Capital Outlay expenditures during 2018-19 in the general fund totaled \$0.95 million. Capital outlay expenditures included final construction costs for Prop 39 Clean Energy Jobs Act projects, renovations for career centers at the high schools, CTE equipment and various equipment purchases by school sites and departments.



Music Festival Awards 2018-19

Other Outgo/Indirect Costs

Included in the Other Outgo category are debt payments, tuition paid for Hemet USD students enrolled in county programs, and indirect costs. Expenses charged to this category totaled \$4.1 million and include \$3.8 million in debt payments. Debt payments are primarily for Certificates of Participations (COPs) issued in previous years for major construction projects included the Professional Development Service Center, Professional Development Academy and Maintenance facilities.

Indirect costs, a negative expense or credit to general fund expenses, in the Other Outgo/Indirect Costs category amounted to \$920,739 and reflect transfers of indirect costs from other district funds including Adult Education, Cafeteria, Child Development and Transportation Enterprise. Indirect charges cover expenses incurred by restricted programs for support services and activities such as utilities, technology, purchasing, payroll, accounting, and human resources. The indirect rate is calculated as a percentage of total expenses, excluding capital outlay and other outgo and is re-calculated annually as part of the year-end closing process. The rate for 2018-19 was 6.34%, in 2019-20 it will be 5.88% and 5.92% for 2020-21. The calculation for determining the 2020-21 rate can be found on Form ICR in the SACS forms section of this report.

Other Financing Sources/Uses and Contributions

The Other Financing Sources/Uses category consists of transfers in or out of the general fund, contributions to restricted resources, and capital lease revenues. Just under \$6.0 million was transferred into the general fund from other funds during the 2018-19 year. The majority of the funds transferred in were from the Transportation Enterprise fund to cover the costs of transporting Hemet USD students in excess of the \$1.5 million the district receives from the state as an add-on to LCFF revenues for student transportation. Other transfers in come in from the Charter School Fund for special education services and from Fund 40 Reserve for Capital Outlay for capital equipment purchases.

In 2018-19, transfers out to other funds from the general fund totaled \$3.7 million of which \$3.1 million

was transferred to Deferred Maintenance in Fund 14. Additionally, \$495,000 was transferred to Fund 40 for future capital equipment purchases. A transfer of \$45,402 was made to the Cafeteria Fund to cover the cost of unpaid student meals. Federal school lunch funding regulations prohibit the using meal reimbursement revenue to cover any unpaid student meal costs. The balance is made up of small transfers to the Adult Education (F11), Child Development (F12) and Other Post Employment Benefits (F68) funds to cover costs in excess of revenues.

Contributions to restricted resources from the unrestricted general fund are also reported in the Other Financing Sources/Uses category of the district's financial reports. In 2018-19, \$36.0 million was transferred out of the unrestricted general fund as contributions to restricted programs, including Special Education and Routine Maintenance. This is an increase of approximately \$3.9 million or 12.1% over the prior year contributions. Contribution increases are related to increased special education costs and to return of the mandated contribution equivalent to 3% of total general fund expenditures for routine maintenance.

Unrestricted General Fund	
Ending Fund Balance Components & Reserves	
5% Reserve (per district fund balance policy)	\$ 13,898,000
Intervention Supplies/Services (LCAP Initiatives)	3,442,773
E-Rate/IT Infrastructure Projects	375,000
STRS/PERS Rate Increases	3,049,970
H&W Premium Holding Accounts	830,170
Instructional Mtrls/Srvcs (Site carry over)	1,563,271
Stores & Revolving Cash	192,825
Total	\$ 23,352,00

Fund Balance and Cash

Revenues minus expenditures plus other sources/uses results in a net increase of \$8.1 million to the combined general fund's ending balance for the year ending June 30, 2019. Restricted program balances were increased by \$1.55 million as one-time grant funds were spent down according to planned schedules.

Unrestricted balances grew by \$6.6 million of which \$3.7 million is attributed to unspent LCAP program balances and \$1.0 million in unanticipated SMAA revenues.

Components of Restricted General Fund	
Ending Balance	
California Clean Energy Jobs Act (6230)	\$ 778,138
Lottery -Instructional Materials (6300)	384,441
Spec Ed Low Incidence Equipment (6501)	181,727
Spec Ed Mental Health Services (6512)	116,085
Learning Communities (7085)	87,148
College Readiness Blk Grant (7338)	271,490
Routine Restricted Maintenance (8150)	584,364
Redevelopment (9986)	413,363
Total	\$ 2,816,756

At the close of the 2018-19 budget year, the combined general fund ending balance is reported at \$34.3 million.

The ending balance for the unrestricted portion of the general fund is reported at just under \$30.0 million and the restricted general fund ending balance at \$4.3 million. The unrestricted general fund balance includes \$14.2 million as a reserve for economic uncertainty. This reserve is set by a Governing Board policy at 5% of combined general fund expenses and transfers out. The remaining \$15.8 million is assigned for various future uses including instructional materials and services, health insurance premiums, technology projects and LCAP related intervention supplies and services.



The restricted general fund ending balance is made up of unspent balances in both on-going and one-time grants that are listed in the table below.

The combined general fund ending balance as of June 30, 2019 was comprised of \$30.7 million in cash reserves held at the county treasury. Accounts receivable at year end totaled \$10.8 million and cash due from other district funds amounted to \$0.87 million. At year end, there was \$7.0 million in accounts payable and \$0.6 million due to other funds. Unearned revenue or revenue that the district received but cannot be accounted for until it is spent according to the terms of the grant for which it was received was reported at \$0.57 million on June 30, 2019.



PreSchool Robotics Challenge



Special Education Prom 2018-19

Local Control Accountability Plan (LCAP)

Minimum Proportionality Percentage (MPP)

The Local Control Accountability Plan is a three-year, district-level plan that is updated annually. The plan describes the school district's key goals for students as well as the specific actions the district will take to achieve the goals, the means (metrics) used to measure progress and the expenditures that will be required to implement the plan.

The LCAP addresses how the district will meet the specific needs of English learners, foster youth, and low-income students, as well as other low performing sub-groups. In addition, the LCAP must address the state of California's eight priority areas that include student academic achievement, school climate, student access to a broad curriculum, and parent engagement. The district's spending plan aligns to these academic priorities.

The amount of funding under the supplemental and concentration grants the district receives is calculated through the Minimum Proportionality Percentage formula or MPP. The MPP is a component of the LCFF calculation. The MPP calculation also establishes the annual increase or improvement in services the district must provide to the students that generate the supplemental and concentration funding. The MPP worksheet is included in the appendix section of this report.

With the adopted budget, the estimated MPP for 2018-19 was 30.47% or \$51.2 million. The final year-end calculation shows the 2018-19 MPP rate increased to slightly to 30.85% and the MPP dollar amount adjusted to just under \$52.0 million. Schools have been advised that the most important factor in the MPP is the percentage of increased or improved services provided to targeted students rather than the dollar amount spent. The LCAP evaluation rubric requires districts to establish benchmarks and evaluate annual progress toward the identified goals.

Hemet Unified presented its 2018-19 LCAP for a public hearing and approval in June 2018. The plan was about 7.7% larger in scope and cost over the prior year's plan. It included 48 items funded by LCFF supplemental and concentration grants totaling over \$51.2 million dollars in projected costs. Title I also provided funding to support some of the LCAP initiatives

Hemet USD's 2018-19 LCAP included many pre-existing initiatives that were expanded in 2018-19 along with some new programs. Included in the district's 2018-19 LCAP were expanded instructional time, smaller class sizes and increased support of 9th graders through the Building Assets Reducing Risks (BARR) program. Other initiatives in the LCAP focused on were science, literacy and math interventions, as well as counseling, extended day kindergarten, and digital instruction integration. There were programs in the plan that addressed increased student and parent engagement and support for at-risk students.

A complete list of LCAP items is included in the appendix of this report and includes the budgeted allocation for each along with the year-end final expenditure amount. Of the \$51.2 million originally budgeted for LCAP initiatives, a total of \$47.5 million was spent, leaving about \$3.7 million unspent. The majority of the unspent balance has been designated to be used to replace, improve and augment technology equipment for use in the classroom.



Charter School Special Revenue Fund (09)

Hemet Unified School District operates the Western Center Academy (WCA) as a dependent charter school. WCA's program focuses on the integration of academics, hands-on and museum discovery learning and serves students in grades 6 through 12.

Expenses and revenues for Hemet Unified's charter school are reported separately in Fund 09, the Charter School Special Revenue Fund. Revenues are based on average daily attendance and other factors. Charter schools are funded under the LCFF funding model. Charter supplemental and concentration grants are based on the lower of their own percentage of students in the applicable subgroups or their sponsoring district's percentage.

Enrollment and ADA

Official CALPADS data for October 2018 shows WCA with an enrollment of 678 students. The number of students attending WCA grew by eight over the prior year.

LCFF calculations for WCA are based on the charter school's P-2 ADA along with its UPP. The P-2 ADA for Hemet USD's charter students was reported at 665.74. The UPP or percentage of low income, English learners, foster youth and homeless students attending Western Center was 29.65% which was below the 55% mark that would qualify a district or charter school to receive LCFF concentration funding.

Revenues and Other Sources

Charter revenues and other sources for 2018-19 totaled \$8.17 million. WCA received \$5.95 million from LCFF sources. Of the LCFF revenue, \$345,403 is attributed to the supplemental grant. WCA reported \$1.66 million in the other state revenue category. The charter school received state revenues for lottery, mandated cost block grant, special education and STRS on-behalf payments. In addition, the school received funding under two new, one-time grants for classified professional development and low performing students. Also included in the state revenue category was \$986,830 the school received for a Charter School Facility Grant that is awarded annually to cover a portion of its building lease costs.

The Western Center Academy received a total of \$554,953 in local revenue during the 2018-19 year. Local revenues were received for Special Education, donations, and interest earnings.

Expenditures and Other Uses

Total expenditures and other uses reported in Fund 09 for the 2018-19 year were \$8.5 million. Charter school salaries and benefits totaled \$4.5 million. Lease costs totaled \$2.6 million and included \$1.5 million in excess lease costs that is being paid for school facility expansion on the Western Science property.

Fund Balance and Cash

The fund balance in the Charter Special Revenue fund for the year ending June 30, 2019 was \$0.95 million and included \$82,695 in restricted program balances. The charter fund had a positive cash balance of \$948,000 as of June 30, 2019.

Charter Local Control Accountability Plans

Like school districts, charters schools are required to develop local control accountability plans (LCAP) that address how they will provide increased and improved services to students that generate charter supple-



mental and concentration grant funding. Western Center’s LCAP for 2018-19 was limited in nature due to the school’s low UPP. Because the school receives only supplemental funding it cannot as easily provide school wide solutions to address the needs of its low income, English learners or foster/homeless students. The WCA plan included continued expansion of AP classes, college course offerings, increased/improved access to technology in the classroom and expanded counseling and health services. The cost to implement WCA’s plan in 2018-19 was approximately \$279,000.



Western Center Academy May 2019



Western Center Academy—2019 Graduation

Other District Funds

Special Revenue Funds

Special revenue funds are used to account for the proceeds from specific revenue sources that are restricted to the financing of particular activities. Hemet Unified maintains seven special revenue funds. Activity for Fund 09 Charter Special Revenue Fund was described in the previous section of this report. The district's other special revenue funds are listed below:

Adult Education Fund 11: is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. Hemet continues to be an active member of the MSJC Adult Education Consortium and receives pass-through block grant funding to operate local Adult Education programs. Other local revenue reported in Fund 11 comes from fees and interest earnings. Fund 11 reported a total of \$777,244 in expenses for the year ending June 30, 2019. Revenues amounted to \$774,244 and include \$7,350 transferred from the unrestricted general fund to cover expenses in excess of grant funds. There were no reserves in the ending balance of this fund.

Child Development Fund 12: is used to account separately for many of the federal, state, and local revenues the district receives to operate child development programs. Hemet Unified reports revenues and expenditures related to the State Pre-School program, Family Literacy and a reserve account in Fund 12. In 2018-19, Fund 12 expenses totaled \$2,685,536 and revenues were \$2,723,455. At year end, \$127,491 remained in a reserve for the Pre-School program. Because all programs accounted for in Fund 12 are paid on a reimbursable basis, temporary loans from the general fund and the district's self-insurance fund were necessary during the year to cover expenses until reimbursements were received. All loans were fully repaid as of June 30th.



Nutrition Summer Program

Cafeteria Fund 13: is used to account for federal, state and local revenues to operate the nutrition services program which provides meals and snacks to district students. Hemet Unified School District participates in the National School Lunch Program (NSLP) and the Child and Adult Food Program, and as such, receives reimbursements for meals served to eligible needy students from both state and federal sources. In addition, fees for meals paid by students whose families do not qualify for free or reduced meals are collected. The district also spent \$71,348 in a federal Fresh Fruit and Vegetable grant in 2018-19 and \$6,691 for funds received for a School Breakfast Start Up grant. Total revenue and transfers in recorded in Fund 13 for 2018-19 was \$15,590,720 and expenses amounted to \$15,372,890. The Cafeteria Fund added \$217,830 to its ending balance during 2018-19, bringing it to \$3,705,667 as of June 30, 2019.

Deferred Maintenance Fund 14: is used to report transactions related to the major repair or replacement of district property. Hemet USD allocated \$3.1 million for deferred maintenance in 2018-19. The fund also earned \$14,326 in interest and miscellaneous revenue. Deferred maintenance expenditures totaled \$3,490,739 as of June 30th. There was \$389,228 in the Fund 14 beginning balance at the start of the year. With expenses exceeding revenues by \$376,413, the fund ended the year with \$ 12,815 in its ending balance. Deferred maintenance projects during the year included roofing, painting, paving, carpeting and turf replacements at various school sites.



Special Reserve for Other Than Capital Outlay Fund 17: is used to accumulate General Fund money for general operating purposes or special projects. There was no financial activity in this fund in 2018-19 and it had no ending balance reserves.

Special Reserve for Other Post Employment Benefits Fund 20: is used to account for amounts the district has earmarked for the future cost of post-employment benefits but has not contributed irrevocably to a separate trust for its post-employment benefit plan. Amounts in this fund must be transferred back to the general fund for expenditure. This fund was opened by the district in 2012-13. The fund had a balance of \$4,914,043 at the beginning of the 2018-19 year. Interest earnings added \$81,851 to the balance in this account, bringing the year-end fund balance to \$4,995,893. The district's post employment benefits liability has been estimated at \$33.89 million based on a July 1, 2019 actuarial report. Because the district does not maintain its OPEB reserve in an irrevocable trust, the funds set aside in Fund 20 do not count toward funding this liability.

Capital Projects Funds

Capital project funds are used to account for revenues and expenditures related to the acquisition and/or construction of all major governmental fixed assets. The district maintains four capital projects funds.

Building Fund 21 (General Obligation Bonds): is used to account separately for proceeds from the sale of Hemet Unified's voter approved bonds and expenditures from this fund are most commonly made for capital outlay. With the passage of Measure X in November 2018, \$27.5 million in bonds were issued in 2018-19 and those bond proceeds were deposited into Fund 21. Total revenue from bond proceeds and interest earnings brought total revenue reported in Fund 21 for the 2018-19 year to \$27,577,828. No expenses were reported as bond funded projects are not scheduled to begin until sometime during the 2019-20 budget year.

Capital Facilities Fund 25: is used to account separately for monies received from developers. Fees are received from individual homeowners building or remodeling single family dwellings and from large scale developers, often in the form of Community Facilities District bonds (CFDs) and interest. Developer fee revenues in this fund had dropped dramatically from their peak in 2004-05 when Hemet USD received \$12.6 million in developer fees. Building starts remained fairly flat over the past year, with fees from development growing only slightly over the prior year. A total of \$2,024,420 was received for developer fees in 2018-19 and another \$175,927 was received in interest earnings.

In addition to developer fees and interest earnings reported in Fund 25, \$3.2 million was transferred in from Fund 35. This transfer was to repay other district funds for costs related to state funded capital improvement projects it pre-paid prior to receiving state funding or where final project costs were less than what the district received state funding for. Once projects are closed out, any unspent state funds in Fund 35 must be transferred to other appropriate accounts.

Together all revenues and transfers in reported in Fund 25 amounted to \$5,451,460 for the year ending June 30, 2019. Expenses in this account totaled \$1,424,229. The fund ended the year with a balance of \$9.65 million. The funds in this account can be used for site acquisition and school construction costs in the areas for which the developer fees are received.

State School Facilities Fund 35: is used to receive apportionments from the State School Facilities Fund for new school facility construction, modernization projects and facility hardship grants. Typical expenditures from this fund are for site acquisition, site improvements, buildings, furniture, and fixtures that will be capitalized as part of a construction project. The district received \$114,068 in Fund 35 in interest earnings. There were \$1.02 million in expenditures for security and other projects, and \$3.2 million in remaining funds

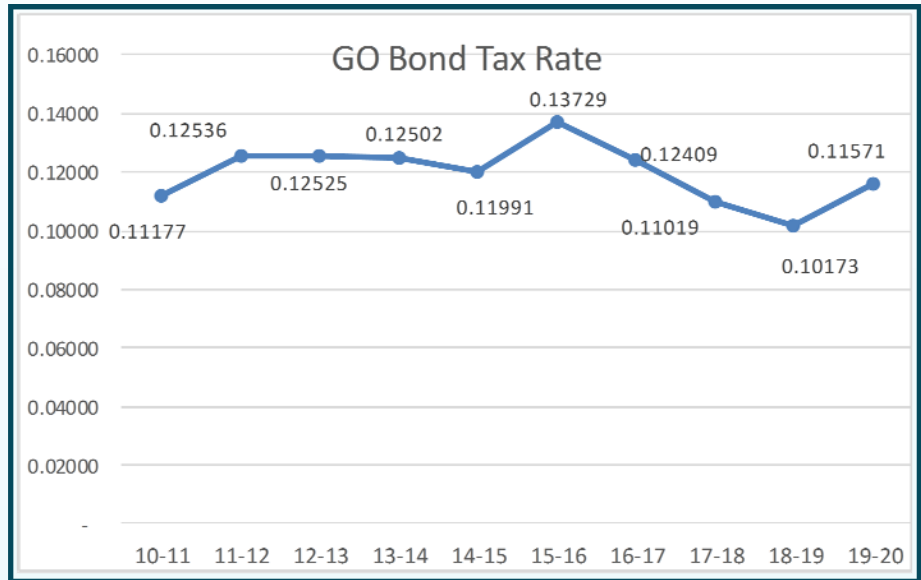


were transferred to Fund 25. Fund 35 ended the year with a zero balance.

Special Reserve for Capital Outlay Fund 40: is used primarily to account for the accumulation of General Fund monies for capital outlay purposes. Principal revenues in this fund are derived from rental and lease income, interest, transfers in from other funds, and proceeds from the sale or lease-purchase of land and buildings. Fund 40 earned \$8,619 in interest in 2018-19. In addition to interest earnings, \$495,000 was transferred into the fund. The funds in Fund 40 are dedicated for capital equipment purchases. A total of \$375,000 was transferred out of Fund 40 to the general fund for furniture, vehicle and other capital equipment costs. The ending balance in Fund 40 as of June 30, 2019 was \$587,363.

Debt Service Funds

Debt service funds are established to account for the accumulation of resources for the repayment of long term debt. The district maintains one debt service fund.



Bond Interest and Redemption Fund 51: is used to account for the collection of tax receipts, premium payments and accrued interest from the sale of bonds. This fund was established by the district's Governing Board after the passage of Measure E in November 2002 and was utilized for the first time in the 2002-03 fiscal year. Bond repayments and tax collections related to all general obligation bond measures approved by voters are all processed through Fund 51.

All transactions within Fund 51 are managed solely by Riverside County Office of Education. Revenues are comprised of ad valorem taxes paid by property owners within Hemet Unified's jurisdiction and interest earnings. Tax receipts as a result of the bond measures and interest earnings reported in this fund for 2018-19 totaled \$12.89 million. Bond principal and interest payments were \$12.121 million. The balance in Fund 51 at the close of the 2018-19 fiscal year dropped by \$65,298 to \$14.75 million. The rate set for tax collections for 2018-19 was 0.10173. The rate will increase to 0.11571 for the 2019-20 year.

Enterprise and Proprietary Funds

The district maintains one enterprise and two proprietary funds. Fund 63 - Other Enterprise Fund was opened for use in late March 2014 and is used to account for the business-like activities of the transportation department. Proprietary funds 67 and 68, are used to account for transactions in the workers compensation and other post employment benefits plans (OPEB) respectively. Fund 68 for OPEB, which was established in 2011-12, is now used to report the pay-as-you go OPEB costs separate from the worker's compensation plan. Fund 67 and 68 are reported together under Fund 67 in the state financial reporting forms.

Other Enterprise Fund 63: is used to account for any activity for which a fee is charged to external users for goods or services. An enterprise fund must be used to report any activity whose principal revenue sources meet any of the following criteria:



1. The LEA has issued debt backed solely by fees and charges from that activity.
2. There is a legal requirement that the cost of providing services, including capital costs such as depreciation or debt service, must be recovered through fees or charges.
3. The LEA's policy is to establish activity fees for charges designed to recover the cost of providing services, including capital costs such as depreciation and debt services.

An enterprise fund is accounted for on an accrual basis. Capital assets and long-term debt are recorded in this fund. All revenues and expenses are recorded, regardless of when they are received or paid. Depreciation of capital assets is also recorded in the enterprise fund.

Revenues for transportation contracts, interest earning and other miscellaneous receipts recorded in Fund 63 during 2018-19 totaled \$23.9 million. Expenses amounted to \$22.77 million and include a transfer of \$5.2 million back to the general fund to cover the cost of providing transportation services to Hemet USD students that exceeds the amount we receive from the state for student transportation. In addition, Fund 63 provided another \$602,000 to the district's general fund for administration, oversight and support costs associated with transportation operations. Expenses and revenues for transportation of Hemet USD's



students are transferred out of Fund 63 and reported in the general fund as "Transfers of Direct Services" along with field trip and vehicle maintenance charges to other district sites and departments and result in a negative expenditure amount reported in the Services and Operating Expenses category on the Fund 63 financial reports.

Because Fund 63 reports transportation financial activities as a business type operation, it is required to include in its financial statements all related liabilities. As a result, included as liabilities for Fund 63 is \$20.7 million for its share of PERS pension liabilities, \$2.43 million for OPEB liabilities and another \$242,847 for unused vacation or compensated absences. Due to the large impact of the pension liabilities on the funds net position at year end, the full value of capital assets or net position cannot be accurately reported. The pension liabilities offset approximately \$20.0 million in Net Investment in Capital Assets and Restricted Net position in the funds financial statements.

After reporting all required liabilities, the fund showed an ending balance of \$445,806. The fund had \$8.6 million in cash at the close of the fiscal year and another \$4.4 million in accounts receivable of which \$3.4 million had been collected by August 18, 2019.

Self Insurance Fund 67: is used to separate monies received for self-insurance activities from the district's other operating funds. The district is self insured for worker's compensation and self-funds it's Post Employment Benefit costs. The district maintains two accounts in Fund 67, an account for its self-funded worker's compensation plan and an account for self-funded Other Post Employment benefits in Fund 68, a sub-fund of Fund 67. Revenues come from employee payroll deductions and district contributions. Expenses are recorded for the payment of claims, administrative costs, deductible insurance amounts, costs of excess insurance, injury prevention, and other related costs.

The Worker's Compensation self insurance account held in Fund 67 is managed by district staff. Contribu-

tions to this plan in 2018-19 totaled \$1.44 million and came from a percentage of payroll costs. All worker's compensation related expenses, which amounted to \$2,323,650 as of June 30, 2019, are charged to this account. Adjustments to the Incurred But Not Reported (IBNR) liability transactions in this fund added another \$1,166,785 to the total reported expenditures, bringing them to \$3,490,435 at year end. The ending balance in the worker's compensation account as of June 30, 2018 is \$1.68 million. Another \$9.29 million is set up as a payable for the total required IBNR claims reserve per the Worker's Compensation actuarial study dated May 28, 2019 with an effective date of July 1, 2019. The actuarial study was conducted by Bay Actuarial. The cash balance in the worker's compensation account at year-end was \$11.1 million.

Because Fund 67 maintains a large cash balance during the year, the district uses the fund to provide temporary cash loans to other funds as needed, including the general fund, adult education and child development funds. A total of \$11.5 million in loans were made from fund 67 to other funds during the 2018-19 year. All loans were repaid by June 30, 2019.

Self Insurance Fund 68 – OPEB: is used to accumulate funds collected from all payroll accounts and retiree contributions to support pay-as-you go OPEB costs for current retirees. All expenses in the account are for current retirees' health insurance premiums. The district is currently funding the pay-as-you go portion of its OPEB liability and has established a reserve of \$4.9 million in Fund 20.

Expenses in Fund 68 for 2018-19 totaled \$515,836. Interest earnings and district contributions totaled \$461,187. Fund balance reserves were used to cover the revenue shortfall. The ending balance in this account on June 30, 2019 was \$451.

Combined Self Insurance Funds 67 & 68– Total 2018-19 revenues, including transfers in from other funds, in Funds 67 and 68 combined were \$2.13 million. Expenses and transfers out totaled \$4.0 million.net of the IBNR adjustment. The ending balance for the two funds combined as reported on the state financial reporting forms was \$ 1.68 million. The cash balance in the two accounts together was \$11.1 million on June 30, 2019.



2017-18 Super Kids Bowl





West Valley Varsity Volleyball Team



2018-19 BEST Award Winners

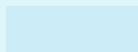


Fruitvale—STEAM Learning

Appendix

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Unrestricted General Fund Summary
2018-19 Unaudited Actuals

	2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 First Interim	2018-19 Second Interim	2018-19 Estimated Actuals (June)	2018-19 Unaudited Actuals
Revenues						
LCFF	\$ 203,876,640	\$ 221,269,152	\$ 222,599,160	\$ 223,191,709	\$ 222,894,301	\$ 222,486,924
Federal Revenue	821,506	845,586	845,586	1,974,475	1,974,475	2,935,339
State Revenue	7,750,623	10,859,211	7,674,161	7,674,161	7,770,198	8,012,731
Local Revenue	3,015,207	2,615,927	3,124,635	2,972,460	3,085,156	3,454,648
Total Revenues	\$ 215,463,976	\$ 235,589,876	\$ 234,243,542	\$ 235,812,805	\$ 235,724,130	\$ 236,889,642
Expenditures						
Certificated Salaries	92,578,526	98,430,903	97,819,305	97,311,726	96,906,510	97,354,822
Classified Salaries	26,152,845	28,598,742	28,836,602	28,349,836	27,816,855	28,223,361
Employee Benefits	35,019,747	39,369,049	39,345,613	39,205,572	38,825,356	38,888,660
Books and Supplies	15,858,920	13,513,455	13,774,845	15,268,375	10,064,673	8,876,507
Services & Operating Exp	25,469,635	27,422,963	27,837,601	27,694,097	28,313,937	27,222,716
Capital Outlay	2,075,529	769,104	553,444	534,338	879,968	731,355
Indirect Costs/Debt Srvc	(1,875,659)	(2,134,093)	(2,179,772)	(2,221,882)	(2,070,073)	(2,076,263)
	\$ -	\$ -				
Total Expenditures	\$ 195,279,543	\$ 205,970,123	\$ 205,987,638	\$ 206,142,062	\$ 200,737,226	\$ 199,221,158
Excess (Deficiency)	\$ 20,184,433	\$ 29,619,753	\$ 28,255,904	\$ 29,670,743	\$ 34,986,904	\$ 37,668,484
Other Financing Sources (Uses)						
Transfers In/Other Sources	5,499,092	5,137,284	5,137,284	5,137,284	5,338,197	5,598,465
Transfers Out/Other Uses	586,140	495,000	495,000	495,000	515,950	624,236
Contributions	(32,125,810)	(36,234,847)	(36,239,362)	(35,942,717)	(36,319,573)	(36,037,627)
Total Other Sources (Uses)	\$ (27,212,858)	\$ (31,592,563)	\$ (31,597,078)	\$ (31,300,433)	\$ (31,497,326)	\$ (31,063,398)
Net Increase (Decrease)	\$ (7,028,425)	\$ (1,972,810)	\$ (3,341,174)	\$ (1,629,690)	\$ 3,489,578	\$ 6,605,086
Beginning Fund Balance	\$ 30,380,435	\$ 22,712,847	\$ 23,352,010	\$ 23,352,010	\$ 23,352,012	\$ 23,352,010
Ending Fund Balance	\$ 23,352,010	\$ 20,740,037	\$ 20,010,836	\$ 21,722,320	\$ 26,841,590	\$ 29,957,096
Stores	167,825	245,788	167,825	167,825	167,825	194,035
Revolving Cash	25,000	25,000	25,000	25,000	25,000	12,770
PrePaid Expenses	-	-	-	-	-	14,531
5% Reserve	13,898,000	14,529,600	14,631,200	14,707,400	14,284,060	14,227,580
Assigned Balances	9,261,185	5,939,649	5,186,811	6,822,095	12,364,705	11,034,226
Future Years -Deficit Spending	-	-	-	-	-	4,473,954
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Restricted General Fund Summary
2018-19 Unaudited Actuals**

	2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 First Interim	2018-19 Second Interim	2018-19 Estimated Actuals (June)	2018-19 Unaudited Actuals
Revenues						
LCFF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	17,492,696	17,297,560	17,721,837	18,733,924	16,701,610	16,818,870
State Revenue	17,133,585	16,192,581	17,763,079	17,742,652	18,317,952	18,524,139
Local Revenue	13,664,809	14,357,287	14,357,287	14,032,287	14,130,261	14,479,024
Total Revenues	\$ 48,291,090	\$ 47,847,428	\$ 49,842,203	\$ 50,508,863	\$ 49,149,823	\$ 49,822,033
Expenditures						
Certificated Salaries	24,512,592	24,752,666	24,609,655	24,789,156	24,127,301	24,294,036
Classified Salaries	13,932,169	15,836,841	15,581,955	15,794,961	15,106,315	15,209,143
Employee Benefits	20,937,604	23,476,457	23,353,862	23,400,142	23,394,462	23,441,731
Books and Supplies	4,622,921	3,632,652	4,188,935	4,555,829	3,700,457	3,883,722
Services & Operating Exp	10,183,855	8,422,865	9,888,485	10,123,186	9,459,713	9,270,920
Capital Outlay	286,641	48,242	211,786	211,819	221,902	211,659
Indirect Costs/Debt Srvc	5,110,567	5,430,430	5,493,550	5,535,661	5,296,445	5,283,412
Total Expenditures	\$ 79,586,349	\$ 81,600,153	\$ 83,328,228	\$ 84,410,754	\$ 81,306,595	\$ 81,594,623
Excess (Deficiency)	\$ (31,295,259)	\$ (33,752,725)	\$ (33,486,025)	\$ (33,901,891)	\$ (32,156,772)	\$ (31,772,590)
Other Financing Sources (Uses)						
Transfers In/Other Sources	361,754	371,570	371,570	371,570	377,215	388,869
Transfers Out/Other Uses	2,500,000	2,500,000	2,800,000	3,100,000	3,100,000	3,100,000
Contributions	32,125,810	36,234,847	36,239,362	35,942,717	36,319,573	36,037,627
Total Other Sources (Uses)	\$ 29,987,564	\$ 34,106,417	\$ 33,810,932	\$ 33,214,287	\$ 33,596,788	\$ 33,326,496
Net Increase (Decrease)	\$ (1,307,695)	\$ 353,692	\$ 324,907	\$ (687,604)	\$ 1,440,016	\$ 1,553,906
Beginning Fund Balance	\$ 4,124,451	\$ 1,654,763	\$ 2,816,756	\$ 2,816,756	\$ 2,816,755	\$ 2,816,756
Ending Fund Balance	\$ 2,816,756	\$ 2,008,455	\$ 3,141,663	\$ 2,129,152	\$ 4,256,771	\$ 4,370,662
Stores	-	-	-	-	-	-
Revolving Cash	-	-	-	-	-	-
PrePaid Expenses	-	-	-	-	-	-
5% Reserve	-	-	-	-	-	-
Restricted Balances	2,816,756	2,008,455	3,141,663	2,129,152	4,256,771	4,370,662
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Combined General Fund Summary
2018-19 Unaudited Actuals**

	2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 First Interim	2018-19 Second Interim	2018-19 Estimated Actuals (June)	2018-19 Unaudited Actuals
Revenues						
LCFF	\$ 203,876,640	\$ 221,269,152	\$ 222,599,160	\$ 223,191,709	\$ 222,894,301	\$ 222,486,924
Federal Revenue	18,314,202	18,143,146	18,567,423	20,708,399	18,676,085	19,754,209
State Revenue	24,884,208	27,051,792	25,437,240	25,416,813	26,088,150	26,536,870
Local Revenue	16,680,016	16,973,214	17,481,922	17,004,747	17,215,417	17,933,672
Total Revenues	\$ 263,755,066	\$ 283,437,304	\$ 284,085,745	\$ 286,321,668	\$ 284,873,953	\$ 286,711,675
Expenditures						
Certificated Salaries	\$ 117,091,118	\$ 123,183,569	\$ 122,428,960	\$ 122,100,882	\$ 121,033,811	\$ 121,648,858
Classified Salaries	40,085,014	44,435,583	44,418,557	44,144,797	42,923,170	43,432,504
Employee Benefits	55,957,351	62,845,506	62,699,475	62,605,714	62,219,818	62,330,391
Books and Supplies	20,481,841	17,146,107	17,963,780	19,824,204	13,765,130	12,760,229
Services & Operating Exp	35,653,490	35,845,828	37,726,086	37,817,283	37,773,650	36,493,636
Capital Outlay	2,362,170	817,346	765,230	746,157	1,101,870	943,014
Indirect Costs/Debt Srvc	3,234,908	3,296,337	3,313,778	3,313,779	3,226,372	3,207,149
Total Expenditures	\$ 274,865,892	\$ 287,570,276	\$ 289,315,866	\$ 290,552,816	\$ 282,043,821	\$ 280,815,781
Excess (Deficiency)	\$ (11,110,826)	\$ (4,132,972)	\$ (5,230,121)	\$ (4,231,148)	\$ 2,830,132	\$ 5,895,894
Other Financing Sources (Uses)						
Transfers In/Other Sources	\$ 5,860,846	\$ 5,508,854	\$ 5,508,854	\$ 5,508,854	\$ 5,715,412	\$ 5,987,334
Transfers Out/Other Uses	3,086,140	2,995,000	3,295,000	3,595,000	3,615,950	3,724,236
Contributions	-	-	-	-	-	-
Total Other Sources (Uses)	\$ 2,774,706	\$ 2,513,854	\$ 2,213,854	\$ 1,913,854	\$ 2,099,462	\$ 2,263,098
Net Increase (Decrease)	\$ (8,336,120)	\$ (1,619,118)	\$ (3,016,267)	\$ (2,317,294)	\$ 4,929,594	\$ 8,158,992
Beginning Fund Balance	\$ 34,504,886	\$ 24,367,610	\$ 26,168,766	\$ 26,168,766	\$ 26,168,767	\$ 26,168,766
Ending Fund Balance	\$ 26,168,766	\$ 22,748,492	\$ 23,152,499	\$ 23,851,472	\$ 31,098,361	\$ 34,327,758
Stores	\$ 167,825	\$ 245,788	\$ 167,825	\$ 167,825	\$ 167,825	\$ 194,035
Revolving Cash	25,000	25,000	25,000	25,000	25,000	12,770
PrePaid Expenses	-	-	-	-	-	14,531
5% Reserve	13,898,000	14,529,600	14,631,200	14,707,400	14,284,060	14,227,580
Assigned	9,261,185	5,939,649	5,186,811	6,822,095	12,364,705	11,034,226
Future Years -Deficit Spending	-	-	-	-	-	4,473,954
Restricted	2,816,756	2,008,455	3,141,663	2,129,152	4,256,771	8,844,616
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,473,954)

**Combined General Fund Summary
2018-19 Unaudited Actuals**

	Unrestricted	Restricted	Combined
Revenues			
LCFF	\$ 222,486,924	\$ -	\$ 222,486,924
Federal Revenue	2,935,339	16,818,870	19,754,209
State Revenue	8,012,731	18,524,139	26,536,870
Local Revenue	3,454,648	14,479,024	17,933,672
Total Revenues	\$ 236,889,642	\$ 49,822,033	\$ 286,711,675
Expenditures			
Certificated Salaries	\$ 97,354,822	\$ 24,294,036	\$ 121,648,858
Classified Salaries	28,223,361	15,209,143	43,432,504
Employee Benefits	38,888,660	23,441,731	62,330,391
Books and Supplies	8,876,507	3,883,722	12,760,229
Services & Operating Exp	27,222,716	9,270,920	36,493,636
Capital Outlay	731,355	211,659	943,014
Indirect Costs/Debt Srvc	(2,076,263)	5,283,412	3,207,149
Total Expenditures	\$ 199,221,158	\$ 81,594,623	\$ 280,815,781
Excess (Deficiency)	\$ 37,668,484	\$ (31,772,590)	\$ 5,895,894
Other Financing Sources (Uses)			
Transfers In/Other Sources	\$ 5,598,465	\$ 388,869	\$ 5,987,334
Transfers Out/Other Uses	624,236	3,100,000	3,724,236
Contributions	(36,037,627)	36,037,627	-
Total Other Sources (Uses)	\$ (31,063,398)	\$ 33,326,496	\$ 2,263,098
Net Increase (Decrease)	\$ 6,605,086	\$ 1,553,906	\$ 8,158,992
Beginning Fund Balance	\$ 23,352,010	\$ 2,816,756	\$ 26,168,766
Ending Fund Balance	\$ 29,957,096	\$ 4,370,662	\$ 34,327,758
Stores	\$ 194,035	\$ -	\$ 194,035
Revolving Cash	12,770	-	12,770
PrePaid Expenses	14,531	-	14,531
5% Reserve	14,227,580	-	14,227,580
Assigned	11,034,226	-	11,034,226
Future Years -Deficit Spending	4,473,954	-	4,473,954
Restricted	-	4,370,662	4,370,662
Available for Board Designation	\$ 4,473,954	\$ -	\$ -

**2018-19 Unaudited Actuals
All Funds Summary**

	General Funds 03 & 06	Charter Schools Fund 09	Adult Education Fund 11	Child Development Fund 12	Cafeteria Fund 13	Deferred Maintenance Fund 14	Spec Reserve OPEB Fund 20	Funds 03 - 20 Sub Total
Revenues:								
LCFF	\$ 222,486,924.00	\$ 5,953,457.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 228,440,381.00
Federal Revenues	19,754,208.76	-	-	-	13,940,419.92	-	-	33,694,628.68
Other State Revenues	26,536,870.63	1,659,151.19	745,416.50	2,663,058.76	994,227.23	-	-	32,598,724.31
Other Local Revenues	17,933,671.82	554,953.17	24,477.98	25,444.00	610,671.07	14,326.16	81,850.56	19,245,394.76
Total Revenues	\$ 286,711,675.21	\$ 8,167,561.36	\$ 769,894.48	\$ 2,688,502.76	\$ 15,545,318.22	\$ 14,326.16	\$ 81,850.56	\$ 313,979,128.75
Expenditures:								
Certificated Salaries	\$ 121,648,858.46	\$ 2,890,999.19	\$ 302,845.55	\$ 883,380.89	\$ -	\$ -	\$ -	\$ 125,726,084.09
Classified Salaries	43,432,503.09	409,490.61	167,374.67	829,889.78	5,321,673.36	-	-	50,160,931.51
Employee Benefits	62,330,390.62	1,188,190.46	141,226.90	646,801.32	1,973,862.53	-	-	66,280,471.83
Books and Supplies	12,760,228.95	447,787.73	31,833.17	79,591.38	6,498,139.11	833,645.24	-	20,651,225.58
Services, Other Operating Expenses	36,493,635.32	3,554,267.14	100,374.93	42,649.64	741,268.29	1,764,573.59	-	42,696,768.91
Capital Outlay	943,014.41	13,824.74	-	50,919.39	103,100.48	892,520.45	-	2,003,379.47
Other Outgo	4,127,888.59	-	-	-	-	-	-	4,127,888.59
Indirect and Support Costs	(920,738.83)	-	33,589.19	152,303.34	734,846.30	-	-	0.00
Total Expenditures	\$ 280,815,780.61	\$ 8,504,559.87	\$ 777,244.41	\$ 2,685,535.74	\$ 15,372,890.07	\$ 3,490,739.28	\$ -	\$ 311,646,749.98
Excess (Deficiency)	\$ 5,895,894.60	\$ (336,998.51)	\$ (7,349.93)	\$ 2,967.02	\$ 172,428.15	\$ (3,476,413.12)	\$ 81,850.56	\$ 2,332,378.77
Other Financing Sources/Uses								
Interfund Transfers In	\$ 5,987,334.00	\$ -	\$ 7,349.93	\$ 34,951.64	\$ 45,402.47	\$ 3,100,000.00	\$ -	\$ 9,175,038.04
Interfund Transfers Out	3,724,235.67	388,869.00	-	-	-	-	-	4,113,104.67
Other Sources (Uses)	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Sources (Uses)	\$ 2,263,098.33	\$ (388,869.00)	\$ 7,349.93	\$ 34,951.64	\$ 45,402.47	\$ 3,100,000.00	\$ -	\$ 5,061,933.37
Net Increase (Decrease)	\$ 8,158,992.93	\$ (725,867.51)	\$ 0.00	\$ 37,918.66	\$ 217,830.62	\$ (376,413.12)	\$ 81,850.56	\$ 7,394,312.14
Beginning Fund Balance	\$ 26,168,765.43	\$ 1,673,310.32	\$ -	\$ 89,572.36	\$ 3,487,835.91	\$ 389,228.47	\$ 4,914,042.62	\$ 36,722,755.11
Ending Fund Balance	\$ 34,327,758.36	\$ 947,442.81	\$ 0.00	\$ 127,491.02	\$ 3,705,666.53	\$ 12,815.35	\$ 4,995,893.18	\$ 44,117,067.25

**2018-19 Unaudited Actuals
All Funds Summary**

	Building Fund Bond Measures Fund 21	Capital Facilities Fund 25	School Facilities Fund 35	Spec Reserve Capital Outlay Fund 40	Bond Redemption Fund 51	Other Enterprise Fund 63	Self Insurance Fund 67	Funds 21 - 67 Sub Total	All District Funds Total
Revenues:									
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 228,440,381.00
Federal Revenues	-	-	-	-	-	-	-	-	33,694,628.68
Other State Revenues	-	-	-	-	144,157.69	7,903.00	-	152,060.69	32,750,785.00
Other Local Revenues	257,828.37	2,201,801.49	114,067.64	8,619.47	12,004,290.93	23,947,740.50	2,089,270.68	40,623,619.08	59,869,013.84
Total Revenues	\$ 257,828.37	\$ 2,201,801.49	\$ 114,067.64	\$ 8,619.47	\$ 12,148,448.62	\$ 23,955,643.50	\$ 2,089,270.68	\$ 40,775,679.77	\$ 354,754,808.52
Expenditures:									
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,726,084.09
Classified Salaries	-	-	-	-	-	13,084,895.30	-	13,084,895.30	63,245,826.81
Employee Benefits	-	-	-	-	-	3,649,187.81	-	3,649,187.81	69,929,659.64
Books and Supplies	-	34,866.45	8,910.72	-	-	3,226,270.79	2,550.72	3,272,598.68	23,923,824.26
Services, Other Operating Expenses	-	60,954.34	26,015.48	-	-	(3,632,208.96)	4,003,720.32	458,481.18	43,155,250.09
Capital Outlay	-	1,328,408.08	987,602.87	-	-	1,215,061.00	-	3,531,071.95	5,534,451.42
Other Outgo	-	-	-	-	12,213,747.03	-	-	12,213,747.03	16,341,635.62
Indirect and Support Costs	-	-	-	-	-	-	-	-	0.00
Total Expenditures	\$ -	\$ 1,424,228.87	\$ 1,022,529.07	\$ -	\$ 12,213,747.03	\$ 17,543,205.94	\$ 4,006,271.04	\$ 36,209,981.95	\$ 347,856,731.93
Excess (Deficiency)	\$ 257,828.37	\$ 777,572.62	\$ (908,461.43)	\$ 8,619.47	\$ (65,298.41)	\$ 6,412,437.56	\$ (1,917,000.36)	\$ 4,565,697.82	\$ 6,898,076.59
Other Financing Sources/Uses									
Interfund Transfers In	\$ -	\$ 3,249,658.71	\$ -	\$ 495,000.00	\$ -	\$ -	\$ 41,531.63	\$ 3,786,190.34	\$ 12,961,228.38
Interfund Transfers Out	-	-	3,249,658.71	375,000.00	-	5,223,465.00	-	8,848,123.71	12,961,228.38
Other Sources (Uses)	27,320,000.00	-	-	-	743,740.83	-	-	28,063,740.83	28,063,740.83
Contributions	-	-	-	-	-	-	-	-	-
Total Other Sources (Uses)	\$ 27,320,000.00	\$ 3,249,658.71	\$ (3,249,658.71)	\$ 120,000.00	\$ 743,740.83	\$ (5,223,465.00)	\$ 41,531.63	\$ 23,001,807.46	\$ 28,063,740.83
Net Increase (Decrease)	\$ 27,577,828.37	\$ 4,027,231.33	\$ (4,158,120.14)	\$ 128,619.47	\$ 678,442.42	\$ 1,188,972.56	\$ (1,875,468.73)	\$ 27,567,505.28	\$ 34,961,817.42
Beginning Fund Balance	\$ -	\$ 5,623,112.60	\$ 4,158,120.14	\$ 458,743.69	\$ 14,747,960.99	\$ (743,166.13)	\$ 3,558,294.00	\$ 27,803,065.29	\$ 64,525,820.40
Ending Fund Balance	\$ 27,577,828.37	\$ 9,650,343.93	\$ -	\$ 587,363.16	\$ 15,426,403.41	\$ 445,806.43	\$ 1,682,825.27	\$ 55,370,570.57	\$ 99,487,637.82

LCAP Initiatives 2018-19 Unaudited Actuals

Goal # 1 Teaching and Learning	2018-19 Budget	Expenses	Balance
College & Career	\$ 7,705,875.00	\$ 7,665,453.83	\$ 40,421.17
AVID	1,485,572.00	1,299,454.16	186,117.84
Professional Development	4,216,431.00	3,560,982.81	655,448.19
English Learner Support	983,510.00	941,551.73	41,958.27
Future Ready Learning- Technology Support	2,393,116.00	1,756,171.70	636,944.30
	\$ 16,784,504.00	\$ 15,223,614.23	\$ 1,560,889.77

Goal # 2 Multi-Tier Systems of Support (MTSS)	2018-19 Budget	Expenses 1/31	Balance
Literacy Initiatives	\$ 5,007,575.00	\$ 4,921,470.73	\$ 86,104.27
Early Intervention	800,000.00	397,883.66	402,116.34
Multi-Tiered Systems of Support	9,526,238.00	8,898,124.74	628,113.26
Student Services Support for At-Risk Students	1,671,025.00	1,666,682.23	4,342.77
Credit Recovery	1,557,002.00	1,023,356.71	533,645.29
	\$ 18,561,840.00	\$ 16,907,518.07	\$ 1,654,321.93

Goal # 3 Culture & Climate	2018-19 Budget	Expenses 1/31	Balance
Increased Engagement	\$ 11,306,207.00	\$ 11,165,094.64	\$ 141,112.36
Parent Engagement	1,141,641.00	1,021,935.86	119,705.14
Student Engagement	2,359,707.00	2,199,060.61	160,646.39
Social/Emotional & Behavioral Engagement	1,079,200.00	1,053,310.68	25,889.32
	\$ 15,886,755.00	\$ 15,439,401.79	\$ 447,353.21

LCAP (Supplemental/Concentration) Total	\$ 51,233,099.00	\$ 47,570,534.09	\$ 3,662,564.91
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8/19/2019

Hemet Unified (67082) - Unaudited Actuals							43676							v20.2b													
LOCAL CONTROL FUNDING FORMULA							2017-18							2018-19							2019-20						
CALCULATE LCFF TARGET							COLA & Augmentation 1.560%							COLA & Augmentation 3.700%							COLA & Augmentation 3.260%						
Unduplicated as % of Enrollment							3 yr average 82.38% 82.38% 2017-18							3 yr average 83.35% 83.35% 2018-19							3 yr average 84.49% 84.49% 2019-20						
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET									
Grades TK-3	6,049.60	7,193	748	1,308	1,087	62,531,582	6,175.11	7,459	776	1,373	1,167	66,537,340	6,269.00	7,702	801	1,437	1,254	70,172,705									
Grades 4-6	4,612.10	7,301		1,203	1,000	43,830,722	4,529.80	7,571		1,262	1,073	44,873,444	4,496.00	7,818		1,321	1,153	46,272,156									
Grades 7-8	3,028.95	7,518		1,239	1,029	29,640,941	3,008.98	7,796		1,300	1,105	30,693,631	3,052.00	8,050		1,360	1,187	32,342,842									
Grades 9-12	6,378.76	8,712	227	1,473	1,224	74,220,309	6,469.96	9,034	235	1,545	1,314	78,467,824	6,495.00	9,329	243	1,617	1,411	81,842,637									
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
TOTAL BASE	20,069.41	155,531,118	5,973,080	26,609,432	22,109,925	210,223,555	20,183.85	162,262,888	6,312,326	28,101,489	23,895,537	220,572,240	20,312.00	168,594,021	6,599,754	29,604,244	25,832,322	230,630,341									
Targeted Instructional Improvement Block Grant	-	-	-	-	-	375,152	-	-	-	-	-	375,152	-	-	-	-	-	375,152									
Home-to-School Transportation	-	-	-	-	-	1,540,216	-	-	-	-	-	1,540,216	-	-	-	-	-	1,540,216									
Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						212,138,923						222,487,608						232,545,709									
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE						FALSE						TRUE									
ECONOMIC RECOVERY TARGET PAYMENT						5/8						3/4						100%									
CALCULATE LCFF FLOOR																											
				12-13 Rate	17-18 ADA					12-13 Rate	18-19 ADA					12-13 Rate	19-20 ADA										
Current year Funded ADA times Base per ADA				5,329.96	20,069.41	106,969,153				5,329.96	20,183.85	107,579,113				5,329.96	20,312.00	108,262,148									
Current year Funded ADA times Other RL per ADA				49.72	20,069.41	997,851				49.72	20,183.85	1,003,541				49.72	20,312.00	1,009,913									
Necessary Small School Allowance at 12-13 rates				-	-	-				-	-	-				-	-	-									
2012-13 Categoricals				-	-	15,649,248				-	-	15,649,248				-	-	15,649,248									
Floor Adjustments				-	-	-				-	-	-				-	-	-									
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-				-	-	-				-	-	-									
Less Fair Share Reduction				-	-	-				-	-	-				-	-	-									
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-				-	-	-				-	-	-									
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				-	-	-				-	-	-				-	-	-									
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR				\$ 3,665.97	20,069.41	73,573,855				\$ 3,986.01	20,183.85	80,453,028				\$ 4,868.04	20,312.00	98,879,628									
						197,190,107						204,684,930						223,800,937									
CALCULATE LCFF PHASE-IN ENTITLEMENT																											
						2017-18						2018-19						2019-20									
LOCAL CONTROL FUNDING FORMULA TARGET						212,138,923						222,487,608						232,545,709									
LOCAL CONTROL FUNDING FORMULA FLOOR						197,190,107						204,684,930						223,800,937									
LCFF Need (LCFF Target less LCFF Floor, if positive)						14,948,816						17,802,678						-									
Current Year Gap Funding						42.97%						100.00%						100.00%									
ECONOMIC RECOVERY PAYMENT						6,422,974						17,802,678						-									
Miscellaneous Adjustments						-						-						-									
LCFF Entitlement before Minimum State Aid provision						203,613,081						222,487,608						232,545,709									
CALCULATE STATE AID																											
Transition Entitlement						203,613,081						222,487,608						232,545,709									
Local Revenue (including RDA)						(31,061,612)						(32,550,275)						(28,401,247)									
Gross State Aid						172,551,469						189,937,333						204,144,462									
CALCULATE MINIMUM STATE AID																											
			12-13 Rate	17-18 ADA		N/A			12-13 Rate	18-19 ADA		N/A			12-13 Rate	19-20 ADA		N/A									
2012-13 RL/Charter Gen BG adjusted for ADA			5,379.69	20,069.41		107,967,204			5,379.69	20,183.85		108,582,856			5,379.69	20,312.00		109,272,263									
2012-13 NSS Allowance (deficit)			-	-		-			-	-		-			-	-		-									
Minimum State Aid Adjustments			-	-		-			-	-		-			-	-		-									
Less Current Year Property Taxes/In Lieu			-	-		(31,061,612)			-	-		(32,550,275)			-	-		(28,401,247)									
Subtotal State Aid for Historical RL/Charter General BG			-	-		76,905,592			-	-		76,032,581			-	-		80,871,016									
Categorical funding from 2012-13			-	-		15,649,248			-	-		15,649,248			-	-		15,649,248									
Charter Categorical Block Grant adjusted for ADA			-	-		-			-	-		-			-	-		-									
Minimum State Aid Guarantee			-	-		92,554,840			-	-		91,681,829			-	-		96,520,264									
CHARTER SCHOOL MINIMUM STATE AID OFFSET																											
Local Control Funding Formula Target Base (2019-20 forward)			-	-		-			-	-		-			-	-		-									
Minimum State Aid plus Property Taxes including RDA			-	-		-			-	-		-			-	-		-									
Offset			-	-		-			-	-		-			-	-		-									
Minimum State Aid Prior to Offset			-	-		-			-	-		-			-	-		-									
Total Minimum State Aid with Offset			-	-		-			-	-		-			-	-		-									
TOTAL STATE AID						172,551,469						189,937,333						204,144,462									
Additional State Aid (Additional SA)						-						-						-									
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						203,613,081						222,487,608						232,545,709									
CHANGE OVER PRIOR YEAR			3.88%	7,610,981					9.27%	18,874,527					4.52%	10,058,101											
LCFF Entitlement PER ADA						10,145						11,023						11,449									
PER ADA CHANGE OVER PRIOR YEAR			3.19%	314					8.65%	878					3.86%	426											
BASIC AID STATUS (school districts only)						Non-Basic Aid						Non-Basic Aid						Non-Basic Aid									
LCFF SOURCES INCLUDING EXCESS TAXES																											
				Increase		2017-18			Increase			2018-19			Increase			2019-20									
State Aid				3.52%	5,870,815	172,551,469			10.08%	17,385,864	189,937,333			7.48%	14,207,129	204,144,462											
Property Taxes net of in-lieu				5.93%	1,740,166	31,061,612			4.79%	1,488,663	32,550,275			-12.75%	(4,149,028)	28,401,247											
Charter in-Lieu Taxes				0.00%	-	-			0.00%	-	-			0.00%	-	-											
LCFF pre COE, Choice, Supp				3.88%	7,610,981	203,613,081			9.27%	18,874,527	222,487,608			4.52%	10,058,101	232,545,709											

Hemet Unified (67082) - Unaudited Actuals	43676 v20.2b					43676 v20.2b					43676 v20.2b								
LOCAL CONTROL FUNDING FORMULA	2020-21					2021-22					2022-23								
CALCULATE LCFF TARGET	COLA & Augmentation 3.000%					COLA & Augmentation 2.800%					COLA & Augmentation 3.160%								
Unduplicated as % of Enrollment	3 yr average					3 yr average					3 yr average								
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	
Grades TK-3	6,283.00	7,933	825	1,491	1,318	72,673,517	6,298.00	8,155	848	1,532	1,355	74,884,871	6,313.00	8,413	875	1,581	1,398	77,439,435	
Grades 4-6	4,506.00	8,053		1,371	1,212	47,924,001	4,517.00	8,278		1,409	1,246	49,383,253	4,527.00	8,540		1,454	1,285	51,059,028	
Grades 7-8	3,059.00	8,292		1,411	1,248	33,499,857	3,066.00	8,524		1,451	1,283	34,515,945	3,073.50	8,793		1,497	1,323	35,692,295	
Grades 9-12	6,509.00	9,609	250	1,678	1,484	84,752,265	6,525.00	9,878	257	1,725	1,525	87,339,047	6,540.50	10,190	265	1,779	1,573	90,310,691	
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL BASE	20,357.00	174,040,066	6,810,725	30,780,805	27,218,044	238,849,640	20,406.00	179,340,450	7,017,629	31,718,145	28,046,892	246,123,116	20,454.00	185,444,830	7,257,108	32,797,871	29,001,642	254,501,451	
Targeted Instructional Improvement Block Grant						375,152						375,152						375,152	
Home-to-School Transportation						1,540,216						1,540,216						1,540,216	
Small School District Bus Replacement Program						-						-						-	
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						240,765,008						248,038,484						256,416,819	
Funded based on Target Formula (based on prior year P-2 certification)						TRUE						TRUE						TRUE	
ECONOMIC RECOVERY TARGET PAYMENT						100%						100%						100%	
CALCULATE LCFF FLOOR																			
						12-13 Rate	20-21 ADA	108,501,996	12-13 Rate	21-22 ADA	108,763,164	12-13 Rate	22-23 ADA	109,019,002					
Current year Funded ADA times Base per ADA						5,329.96	20,357.00	1,012,150	5,329.96	20,406.00	1,014,586	5,329.96	20,454.00	1,016,973					
Current year Funded ADA times Other RL per ADA						49.72	20,357.00	-	49.72	20,406.00	-	49.72	20,454.00	-					
Necessary Small School Allowance at 12-13 rates						-	-	-	-	-	-	-	-						
2012-13 Categoricals						-	15,649,248	-	-	15,649,248	-	-	15,649,248						
Floor Adjustments						-	-	-	-	-	-	-	-						
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-	-	-	-	-	-	-	-						
Less Fair Share Reduction						-	-	-	-	-	-	-	-						
Non-CDE certified New Charter: District PY rate * CY ADA						-	-	-	-	-	-	-	-						
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						\$ 4,868.04	20,357.00	99,098,690	\$ 4,868.04	20,406.00	99,337,224	\$ 4,868.04	20,454.00	99,570,890					
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						224,262,084	224,764,222	225,256,113											
CALCULATE LCFF PHASE-IN ENTITLEMENT																			
LOCAL CONTROL FUNDING FORMULA TARGET						240,765,008	248,038,484	256,416,819											
LOCAL CONTROL FUNDING FORMULA FLOOR						224,262,084	224,764,222	225,256,113											
LCFF Need (LCFF Target less LCFF Floor, if positive)						-	-	-											
Current Year Gap Funding						-	-	-											
ECONOMIC RECOVERY PAYMENT						100.00%	100.00%	100.00%											
Miscellaneous Adjustments						-	-	-											
LCFF Entitlement before Minimum State Aid provision						240,765,008	248,038,484	256,416,819											
CALCULATE STATE AID																			
Transition Entitlement						240,765,008	248,038,484	256,416,819											
Local Revenue (including RDA)						(28,319,266)	(29,273,739)	(29,275,138)											
Gross State Aid						212,445,742	218,764,745	227,141,681											
CALCULATE MINIMUM STATE AID																			
2012-13 RL/Charter Gen BG adjusted for ADA	12-13 Rate	20-21 ADA			N/A	12-13 Rate	21-22 ADA			N/A	12-13 Rate	22-23 ADA			N/A				
2012-13 NSS Allowance (deficit)	5,379.69	20,357.00			109,514,349	5,379.69	20,406.00			109,777,954	5,379.69	20,454.00			110,036,179				
Minimum State Aid Adjustments						-	-	-											
Less Current Year Property Taxes/In Lieu						(28,319,266)	(29,273,739)	(29,275,138)											
Subtotal State Aid for Historical RL/Charter General BG						81,195,083	80,504,215	80,761,041											
Categorical funding from 2012-13						15,649,248	15,649,248	15,649,248											
Charter Categorical Block Grant adjusted for ADA						-	-	-											
Minimum State Aid Guarantee						96,844,331	96,153,463	96,410,289											
CHARTER SCHOOL MINIMUM STATE AID OFFSET						-	-	-											
Local Control Funding Formula Target Base (2019-20 forward)						-	-	-											
Minimum State Aid plus Property Taxes including RDA						-	-	-											
Offset						-	-	-											
Minimum State Aid Prior to Offset						-	-	-											
Total Minimum State Aid with Offset						-	-	-											
TOTAL STATE AID						212,445,742	218,764,745	227,141,681											
Additional State Aid (Additional SA)						-	-	-											
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						240,765,008	248,038,484	256,416,819											
CHANGE OVER PRIOR YEAR	3.53%	8,219,299			11,827	3.02%	7,273,476			12,155	3.38%	8,378,335			12,536				
LCFF Entitlement PER ADA						11,827	12,155	12,536											
PER ADA CHANGE OVER PRIOR YEAR	3.30%	378			-	2.77%	328			-	3.13%	381			-				
BASIC AID STATUS (school districts only)						Non-Basic Aid	Non-Basic Aid	Non-Basic Aid											
LCFF SOURCES INCLUDING EXCESS TAXES																			
						Increase	2020-21	Increase	2021-22	Increase	2022-23								
State Aid	4.07%	8,301,280			212,445,742	2.97%	6,319,003			218,764,745	3.83%	8,376,936			227,141,681				
Property Taxes net of in-lieu	-0.29%	(81,981)			28,319,266	3.37%	954,473			29,273,739	0.00%	1,399			29,275,138				
Charter in-Lieu Taxes	0.00%	-			-	0.00%	-			-	0.00%	-			-				
LCFF pre COE, Choice, Supp	3.53%	8,219,299			240,765,008	3.02%	7,273,476			248,038,484	3.38%	8,378,335			256,416,819				

**LCAP Percentage to Increase or Improve Services:
Summary Supplemental & Concentration Grant**

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	48,719,357	51,997,026	55,436,566	57,998,849	59,765,037	61,799,513	63,920,715	64,067,744
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils								
3. Difference [1] less [2]	48,719,357	51,997,026						
4. Estimated Additional Supplemental & Concentration Grant Funding <i>[3] * GAP funding rate</i>	20,932,975	51,997,026						
<i>GAP funding rate</i>	42.97%	100.00%						
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] <i>(unless [3]<0 then [1]) (for LCAP entry)</i>	48,719,357	51,997,026	55,436,566	57,998,849	59,765,037	61,799,513	63,920,715	64,067,744
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation</i>	152,978,356	168,575,214	175,193,775	180,850,791	186,358,079	192,701,938	199,316,232	199,774,694
<i>LCFF Phase-In Entitlement</i>	203,613,081	222,487,608	232,545,709	240,765,008	248,038,484	256,416,819	265,152,315	265,757,806
7/8. Percentage to Increase or Improve Services* <i>[5] / [6] (for LCAP entry)</i>	31.85%	30.85%	31.64%	32.07%	32.07%	32.07%	32.07%	32.07%

*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.

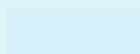
SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCENTAGE TO INCREASE OR IMPROVE SERVICES

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 48,719,357	\$ 51,997,026	\$ 55,436,566	\$ 57,998,849	\$ 59,765,037	\$ 61,799,513	\$ 63,920,715	\$ 64,067,744
Current year Percentage to Increase or Improve Services	31.85%	30.85%	31.64%	32.07%	32.07%	32.07%	32.07%	32.07%

State Budget Forms

2018-19 Unaudited Actuals

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Unaudited Actuals
FINANCIAL REPORTS
2018-19 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	57.04%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2020-21 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption. Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$0.00
		\$165,560,781.95
		\$165,560,781.95
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	5.92%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 03, 2019

To the Superintendent of Public Instruction:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

Carolyn Yokum

Pam Buckhout

Name

Name

Interim Coordinator, Fiscal Oversight

Director, Fiscal Services

Title

Title

951-826-6429

951-765-5100

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cyoakum@rcoe.us

pbuckhou@hemetUSD.org

E-mail Address

E-mail Address

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	222,486,924.00	0.00	222,486,924.00	232,545,709.00	0.00	232,545,709.00	4.5%
2) Federal Revenue		8100-8299	2,935,338.67	16,818,870.09	19,754,208.76	929,675.00	16,951,601.00	17,881,276.00	-9.5%
3) Other State Revenue		8300-8599	8,012,731.46	18,524,139.17	26,536,870.63	4,165,324.00	18,060,422.00	22,225,746.00	-16.2%
4) Other Local Revenue		8600-8799	3,454,648.09	14,479,023.73	17,933,671.82	2,573,578.00	13,836,413.00	16,409,991.00	-8.5%
5) TOTAL, REVENUES			236,889,642.22	49,822,032.99	286,711,675.21	240,214,286.00	48,848,436.00	289,062,722.00	0.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	97,354,822.26	24,294,036.20	121,648,858.46	100,830,208.00	24,712,912.00	125,543,120.00	3.2%
2) Classified Salaries		2000-2999	28,223,360.66	15,209,142.43	43,432,503.09	29,036,989.00	15,823,499.00	44,860,488.00	3.3%
3) Employee Benefits		3000-3999	38,888,659.78	23,441,730.84	62,330,390.62	41,786,916.00	25,835,021.00	67,621,937.00	8.5%
4) Books and Supplies		4000-4999	8,876,506.81	3,883,722.14	12,760,228.95	16,143,215.00	4,269,569.00	20,412,784.00	60.0%
5) Services and Other Operating Expenditures		5000-5999	27,222,715.74	9,270,919.58	36,493,635.32	28,634,715.00	8,486,070.00	37,120,785.00	1.7%
6) Capital Outlay		6000-6999	731,354.99	211,659.42	943,014.41	619,000.00	85,500.00	704,500.00	-25.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	293,643.37	3,834,245.22	4,127,888.59	297,000.00	3,784,062.00	4,081,062.00	-1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,369,905.69)	1,449,166.86	(920,738.83)	(2,278,539.00)	1,345,339.00	(933,200.00)	1.4%
9) TOTAL, EXPENDITURES			199,221,157.92	81,594,622.69	280,815,780.61	215,069,504.00	84,341,972.00	299,411,476.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			37,668,484.30	(31,772,589.70)	5,895,894.60	25,144,782.00	(35,493,536.00)	(10,348,754.00)	-275.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	5,598,465.00	388,869.00	5,987,334.00	5,406,158.00	390,514.00	5,796,672.00	-3.2%
b) Transfers Out		7600-7629	624,235.67	3,100,000.00	3,724,235.67	495,000.00	3,770,000.00	4,265,000.00	14.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(36,037,627.41)	36,037,627.41	0.00	(38,255,796.00)	38,255,796.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,063,398.08)	33,326,496.41	2,263,098.33	(33,344,638.00)	34,876,310.00	1,531,672.00	-32.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,605,086.22	1,553,906.71	8,158,992.93	(8,199,856.00)	(617,226.00)	(8,817,082.00)	-208.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,352,009.57	2,816,755.86	26,168,765.43	29,957,095.79	4,370,662.57	34,327,758.36	31.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,352,009.57	2,816,755.86	26,168,765.43	29,957,095.79	4,370,662.57	34,327,758.36	31.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,352,009.57	2,816,755.86	26,168,765.43	29,957,095.79	4,370,662.57	34,327,758.36	31.2%
2) Ending Balance, June 30 (E + F1e)			29,957,095.79	4,370,662.57	34,327,758.36	21,757,239.79	3,753,436.57	25,510,676.36	-25.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	12,769.94	0.00	12,769.94	25,000.00	0.00	25,000.00	95.8%
Stores		9712	194,034.62	0.00	194,034.62	167,825.00	0.00	167,825.00	-13.5%
Prepaid Items		9713	14,530.59	0.00	14,530.59	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	4,370,662.57	4,370,662.57	0.00	3,753,436.57	3,753,436.57	-14.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	15,508,180.64	0.00	15,508,180.64	6,380,589.79	0.00	6,380,589.79	-58.9%
H&W Premium Holding Accts	0000	9780	1,174,849.47		1,174,849.47				
Equipment/Furniture	0000	9780	338,596.63		338,596.63				
SMAA - Stu Support/Instl Svcs/Supplies	0000	9780	2,833,498.79		2,833,498.79				
ERate - IT infrastructure	0000	9780	913,399.16		913,399.16				
Textbooks	0000	9780	922,333.49		922,333.49				
Instl Svcs/Supplies - Site Allocations	0000	9780	972,190.38		972,190.38				
Unclaimed Property	0000	9780	82,439.75		82,439.75				
LCAP Initiatives	0000	9780	3,535,220.41		3,535,220.41				
Deficit Spending - Future Years	0000	9780	4,473,954.94		4,473,954.94				
Instl Svcs/Supplies - Site Allocations	1100	9780	261,697.62		261,697.62				
Supplemental/Intervention Supplies/Serv	0000	9780				797,355.00		797,355.00	
Instructional Bks, Mtrls, Svcs	0000	9780				1,192,867.00		1,192,867.00	
H&W Holding Accts - Premiums	0000	9780				775,404.00		775,404.00	
IT Infrastructure	0000	9780				265,965.00		265,965.00	
2020-21 STRS, PERS, Step & Column, L	0000	9780				3,087,301.17		3,087,301.17	
Instructional Bks, Mtrls, Svcs	1100	9780				261,697.62		261,697.62	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	15,183,825.00	0.00	15,183,825.00	New
Unassigned/Unappropriated Amount			14,227,580.00	0.00	14,227,580.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	34,278,694.53	(3,566,577.94)	30,712,116.59				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	3,649.04	0.00	3,649.04				
c) in Revolving Cash Account		9130	12,769.94	0.00	12,769.94				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,086,185.88	9,727,018.51	10,813,204.39				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	748,075.10	118,314.09	866,389.19				
6) Stores		9320	194,034.62	0.00	194,034.62				
7) Prepaid Expenditures		9330	14,530.59	0.00	14,530.59				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			36,337,939.70	6,278,754.66	42,616,694.36				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	5,811,369.27	1,256,541.19	7,067,910.46				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	569,474.64	64,681.41	634,156.05				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	586,869.49	586,869.49				
6) TOTAL, LIABILITIES			6,380,843.91	1,908,092.09	8,288,936.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			29,957,095.79	4,370,662.57	34,327,758.36				

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	156,879,076.26	0.00	156,879,076.26	172,993,926.00	0.00	172,993,926.00	10.3%
Education Protection Account State Aid - Current Year		8012	33,058,807.00	0.00	33,058,807.00	31,210,832.00	0.00	31,210,832.00	-5.6%
State Aid - Prior Years		8019	(684.00)	0.00	(684.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	327,554.15	0.00	327,554.15	327,554.00	0.00	327,554.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	29,958,536.35	0.00	29,958,536.35	29,016,166.00	0.00	29,016,166.00	-3.1%
Unsecured Roll Taxes		8042	1,301,715.71	0.00	1,301,715.71	1,301,716.00	0.00	1,301,716.00	0.0%
Prior Years' Taxes		8043	1,752,554.06	0.00	1,752,554.06	1,752,554.00	0.00	1,752,554.00	0.0%
Supplemental Taxes		8044	481,193.67	0.00	481,193.67	711,261.00	0.00	711,261.00	47.8%
Education Revenue Augmentation Fund (ERAF)		8045	(3,167,721.80)	0.00	(3,167,721.80)	(3,476,227.00)	0.00	(3,476,227.00)	9.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,480,648.60	0.00	3,480,648.60	249,525.00	0.00	249,525.00	-92.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			224,071,680.00	0.00	224,071,680.00	234,087,307.00	0.00	234,087,307.00	4.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,584,756.00)	0.00	(1,584,756.00)	(1,541,598.00)	0.00	(1,541,598.00)	-2.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			222,486,924.00	0.00	222,486,924.00	232,545,709.00	0.00	232,545,709.00	4.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,384,899.19	4,384,899.19	0.00	4,328,621.00	4,328,621.00	-1.3%
Special Education Discretionary Grants		8182	0.00	392,308.79	392,308.79	0.00	408,253.00	408,253.00	4.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	62,639.68	0.00	62,639.68	77,500.00	0.00	77,500.00	23.7%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,233,333.43	1,233,333.43	0.00	1,271,345.00	1,271,345.00	3.1%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		7,719,332.43	7,719,332.43		7,444,101.00	7,444,101.00	-3.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,111,651.26	1,111,651.26		907,866.00	907,866.00	-18.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		254,410.24	254,410.24		269,515.00	269,515.00	5.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		876,783.46	876,783.46		1,716,089.00	1,716,089.00	95.7%
Career and Technical Education	3500-3599	8290		218,724.00	218,724.00		218,724.00	218,724.00	0.0%
All Other Federal Revenue	All Other	8290	2,872,698.99	627,427.29	3,500,126.28	852,175.00	387,087.00	1,239,262.00	-64.6%
TOTAL, FEDERAL REVENUE			2,935,338.67	16,818,870.09	19,754,208.76	929,675.00	16,951,601.00	17,881,276.00	-9.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,489,164.00	0.00	4,489,164.00	857,706.00	0.00	857,706.00	-80.9%
Lottery - Unrestricted and Instructional Materials		8560	3,456,866.46	1,492,133.22	4,948,999.68	3,232,618.00	1,134,624.00	4,367,242.00	-11.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,977,929.35	2,977,929.35		2,945,537.00	2,945,537.00	-1.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		188,759.00	188,759.00		223,150.00	223,150.00	18.2%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		921,883.73	921,883.73		400,000.00	400,000.00	-56.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	66,701.00	12,943,433.87	13,010,134.87	75,000.00	13,357,111.00	13,432,111.00	3.2%
TOTAL, OTHER STATE REVENUE			8,012,731.46	18,524,139.17	26,536,870.63	4,165,324.00	18,060,422.00	22,225,746.00	-16.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	3,923,041.80	3,923,041.80	0.00	4,162,000.00	4,162,000.00	6.1%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	6,442.00	0.00	6,442.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	222,948.21	0.00	222,948.21	250,000.00	0.00	250,000.00	12.1%
Interest		8660	304,516.04	0.00	304,516.04	275,000.00	0.00	275,000.00	-9.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	200,248.30	0.00	200,248.30	203,574.00	0.00	203,574.00	1.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,720,493.54	326,586.93	3,047,080.47	1,845,004.00	0.00	1,845,004.00	-39.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		10,229,395.00	10,229,395.00		9,674,413.00	9,674,413.00	-5.4%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,454,648.09	14,479,023.73	17,933,671.82	2,573,578.00	13,836,413.00	16,409,991.00	-8.5%
TOTAL, REVENUES			236,889,642.22	49,822,032.99	286,711,675.21	240,214,286.00	48,848,436.00	289,062,722.00	0.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	79,555,979.23	15,865,795.29	95,421,774.52	82,184,409.00	16,281,383.00	98,465,792.00	3.2%
Certificated Pupil Support Salaries		1200	5,327,462.28	4,845,461.46	10,172,923.74	5,759,517.00	4,974,311.00	10,733,828.00	5.5%
Certificated Supervisors' and Administrators' Salaries		1300	10,357,573.07	1,188,169.56	11,545,742.63	10,435,094.00	1,192,197.00	11,627,291.00	0.7%
Other Certificated Salaries		1900	2,113,807.68	2,394,609.89	4,508,417.57	2,451,188.00	2,265,021.00	4,716,209.00	4.6%
TOTAL, CERTIFICATED SALARIES			97,354,822.26	24,294,036.20	121,648,858.46	100,830,208.00	24,712,912.00	125,543,120.00	3.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,879,417.85	9,584,974.21	11,464,392.06	1,718,047.00	9,706,969.00	11,425,016.00	-0.3%
Classified Support Salaries		2200	9,052,078.93	3,190,044.10	12,242,123.03	9,345,609.00	3,402,610.00	12,748,219.00	4.1%
Classified Supervisors' and Administrators' Salaries		2300	3,717,016.40	399,598.85	4,116,615.25	3,561,346.00	379,463.00	3,940,809.00	-4.3%
Clerical, Technical and Office Salaries		2400	10,223,894.58	772,265.12	10,996,159.70	10,788,237.00	860,469.00	11,648,706.00	5.9%
Other Classified Salaries		2900	3,350,952.90	1,262,260.15	4,613,213.05	3,623,750.00	1,473,988.00	5,097,738.00	10.5%
TOTAL, CLASSIFIED SALARIES			28,223,360.66	15,209,142.43	43,432,503.09	29,036,989.00	15,823,499.00	44,860,488.00	3.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	15,531,600.28	13,939,967.21	29,471,567.49	16,694,839.00	15,509,947.00	32,204,786.00	9.3%
PERS		3201-3202	4,728,171.39	2,777,731.10	7,505,902.49	5,751,305.00	3,457,089.00	9,208,394.00	22.7%
OASDI/Medicare/Alternative		3301-3302	3,409,643.09	1,511,817.63	4,921,460.72	3,639,442.00	1,603,798.00	5,243,240.00	6.5%
Health and Welfare Benefits		3401-3402	13,904,652.74	4,793,917.10	18,698,569.84	14,275,415.00	4,801,868.00	19,077,283.00	2.0%
Unemployment Insurance		3501-3502	60,577.04	19,297.39	79,874.43	64,949.00	20,273.00	85,222.00	6.7%
Workers' Compensation		3601-3602	940,615.62	295,707.84	1,236,323.46	974,043.00	304,036.00	1,278,079.00	3.4%
OPEB, Allocated		3701-3702	133,999.38	29,617.01	163,616.39	169,129.00	40,534.00	209,663.00	28.1%
OPEB, Active Employees		3751-3752	154,347.33	73,600.56	227,947.89	198,594.00	97,476.00	296,070.00	29.9%
Other Employee Benefits		3901-3902	25,052.91	75.00	25,127.91	19,200.00	0.00	19,200.00	-23.6%
TOTAL, EMPLOYEE BENEFITS			38,888,659.78	23,441,730.84	62,330,390.62	41,786,916.00	25,835,021.00	67,621,937.00	8.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,455,509.30	990,812.25	3,446,321.55	2,622,926.00	1,628,268.00	4,251,194.00	23.4%
Books and Other Reference Materials		4200	428,766.67	38,089.43	466,856.10	401,687.00	109,908.00	511,595.00	9.6%
Materials and Supplies		4300	4,427,003.55	1,753,262.44	6,180,265.99	5,575,154.00	2,126,231.00	7,701,385.00	24.6%
Noncapitalized Equipment		4400	1,552,252.32	1,101,558.02	2,653,810.34	7,523,448.00	405,162.00	7,928,610.00	198.8%
Food		4700	12,974.97	0.00	12,974.97	20,000.00	0.00	20,000.00	54.1%
TOTAL, BOOKS AND SUPPLIES			8,876,506.81	3,883,722.14	12,760,228.95	16,143,215.00	4,269,569.00	20,412,784.00	60.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	15,631.84	3,386,003.79	3,401,635.63	0.00	3,630,500.00	3,630,500.00	6.7%
Travel and Conferences		5200	1,091,151.79	564,984.62	1,656,136.41	1,251,193.00	374,072.00	1,625,265.00	-1.9%
Dues and Memberships		5300	137,804.70	1,210.00	139,014.70	174,246.00	1,750.00	175,996.00	26.6%
Insurance		5400 - 5450	1,438,804.62	0.00	1,438,804.62	1,859,150.00	0.00	1,859,150.00	29.2%
Operations and Housekeeping Services		5500	5,312,030.40	22,657.40	5,334,687.80	5,472,500.00	30,000.00	5,502,500.00	3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,608,253.03	1,473,949.66	4,082,202.69	2,971,720.00	879,600.00	3,851,320.00	-5.7%
Transfers of Direct Costs		5710	(107,390.92)	107,390.92	0.00	4,654.00	(4,654.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,987,525.23	506,606.28	7,494,131.51	6,682,858.00	643,465.00	7,326,323.00	-2.2%
Professional/Consulting Services and Operating Expenditures		5800	8,326,725.00	3,193,140.15	11,519,865.15	8,990,974.00	2,915,237.00	11,906,211.00	3.4%
Communications		5900	1,412,180.05	14,976.76	1,427,156.81	1,227,420.00	16,100.00	1,243,520.00	-12.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,222,715.74	9,270,919.58	36,493,635.32	28,634,715.00	8,486,070.00	37,120,785.00	1.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	208.20	0.00	208.20	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	398,775.68	10,248.00	409,023.68	0.00	10,500.00	10,500.00	-97.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	332,371.11	195,260.02	527,631.13	611,500.00	75,000.00	686,500.00	30.1%
Equipment Replacement		6500	0.00	6,151.40	6,151.40	7,500.00	0.00	7,500.00	21.9%
TOTAL, CAPITAL OUTLAY			731,354.99	211,659.42	943,014.41	619,000.00	85,500.00	704,500.00	-25.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	4,248.00	0.00	4,248.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	289,395.37	0.00	289,395.37	297,000.00	0.00	297,000.00	2.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	1,739,422.60	1,739,422.60	0.00	1,667,331.00	1,667,331.00	-4.1%
Other Debt Service - Principal		7439	0.00	2,094,822.62	2,094,822.62	0.00	2,116,731.00	2,116,731.00	1.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			293,643.37	3,834,245.22	4,127,888.59	297,000.00	3,784,062.00	4,081,062.00	-1.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,449,166.86)	1,449,166.86	0.00	(1,345,339.00)	1,345,339.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(920,738.83)	0.00	(920,738.83)	(933,200.00)	0.00	(933,200.00)	1.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,369,905.69)	1,449,166.86	(920,738.83)	(2,278,539.00)	1,345,339.00	(933,200.00)	1.4%
TOTAL, EXPENDITURES			199,221,157.92	81,594,622.69	280,815,780.61	215,069,504.00	84,341,972.00	299,411,476.00	6.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	375,000.00	0.00	375,000.00	250,000.00	0.00	250,000.00	-33.3%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,223,465.00	388,869.00	5,612,334.00	5,156,158.00	390,514.00	5,546,672.00	-1.2%
(a) TOTAL, INTERFUND TRANSFERS IN			5,598,465.00	388,869.00	5,987,334.00	5,406,158.00	390,514.00	5,796,672.00	-3.2%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	34,951.64	0.00	34,951.64	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	45,402.47	0.00	45,402.47	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	543,881.56	3,100,000.00	3,643,881.56	495,000.00	3,770,000.00	4,265,000.00	17.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			624,235.67	3,100,000.00	3,724,235.67	495,000.00	3,770,000.00	4,265,000.00	14.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(36,037,627.41)	36,037,627.41	0.00	(38,255,796.00)	38,255,796.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(36,037,627.41)	36,037,627.41	0.00	(38,255,796.00)	38,255,796.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(31,063,398.08)	33,326,496.41	2,263,098.33	(33,344,638.00)	34,876,310.00	1,531,672.00	-32.3%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
6300	Lottery: Instructional Materials	919,827.52	260,383.52
6500	Special Education	142,051.20	99,420.20
6512	Special Ed: Mental Health Services	200,192.01	255,159.01
7085	Learning Communities for School Success Program	123,618.81	123,618.81
7311	Classified School Employee Professional Development Block Grant	186,759.33	121,759.33
7510	Low-Performing Students Block Grant	839,810.00	365,216.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,382,933.23	1,589,471.23
9010	Other Restricted Local	575,470.47	938,408.47
Total, Restricted Balance		<u>4,370,662.57</u>	<u>3,753,436.57</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,953,457.00	6,331,371.00	6.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,659,151.19	1,233,977.00	-25.6%
4) Other Local Revenue		8600-8799	554,953.17	536,118.00	-3.4%
5) TOTAL, REVENUES			8,167,561.36	8,101,466.00	-0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,890,999.19	3,025,724.00	4.7%
2) Classified Salaries		2000-2999	409,490.61	492,644.00	20.3%
3) Employee Benefits		3000-3999	1,188,190.46	1,294,475.00	8.9%
4) Books and Supplies		4000-4999	447,787.73	607,859.00	35.7%
5) Services and Other Operating Expenditures		5000-5999	3,554,267.14	2,180,197.00	-38.7%
6) Capital Outlay		6000-6999	13,824.74	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,504,559.87	7,600,899.00	-10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(336,998.51)	500,567.00	-248.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	388,869.00	390,514.00	0.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(388,869.00)	(390,514.00)	0.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(725,867.51)	110,053.00	-115.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,673,310.32	947,442.81	-43.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,673,310.32	947,442.81	-43.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,673,310.32	947,442.81	-43.4%
2) Ending Balance, June 30 (E + F1e)			947,442.81	1,057,495.81	11.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			82,695.51	53,576.51	-35.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	864,747.30	1,003,919.30	16.1%
LCAP Initiatives	0000	9780	143,777.68		
Donations	0000	9780	214,089.24		
Instructional Supplies and Services	0000	9780	277,989.58		
Instructional Supplies and Services	1100	9780	228,890.80		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	948,010.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	284,627.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	174,063.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,406,701.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	194,366.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	264,891.45		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			459,258.24		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			947,442.81		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	3,881,503.00	4,514,898.00	16.3%
Education Protection Account State Aid - Current Year		8012	1,074,306.00	939,442.00	-12.6%
State Aid - Prior Years		8019	38,823.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	958,825.00	877,031.00	-8.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,953,457.00	6,331,371.00	6.3%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	137,450.00	20,151.00	-85.3%
Lottery - Unrestricted and Instructional Materials		8560	162,795.06	139,944.00	-14.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	986,829.70	787,986.00	-20.1%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	56,723.43	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	315,353.00	285,896.00	-9.3%
TOTAL, OTHER STATE REVENUE			1,659,151.19	1,233,977.00	-25.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,569.02	8,500.00	-72.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	177,582.15	180,000.00	1.4%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	346,802.00	347,618.00	0.2%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			554,953.17	536,118.00	-3.4%
TOTAL, REVENUES			8,167,561.36	8,101,466.00	-0.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,452,178.18	2,589,853.00	5.6%
Certificated Pupil Support Salaries		1200	128,510.90	131,746.00	2.5%
Certificated Supervisors' and Administrators' Salaries		1300	309,740.39	304,125.00	-1.8%
Other Certificated Salaries		1900	569.72	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			2,890,999.19	3,025,724.00	4.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	17,621.67	15,000.00	-14.9%
Classified Support Salaries		2200	54,352.02	89,204.00	64.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	199,890.52	213,220.00	6.7%
Other Classified Salaries		2900	137,626.40	175,220.00	27.3%
TOTAL, CLASSIFIED SALARIES			409,490.61	492,644.00	20.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	705,958.05	741,573.00	5.0%
PERS		3201-3202	62,656.53	90,457.00	44.4%
OASDI/Medicare/Alternative		3301-3302	67,532.50	76,185.00	12.8%
Health and Welfare Benefits		3401-3402	319,369.13	349,463.00	9.4%
Unemployment Insurance		3501-3502	1,594.44	1,762.00	10.5%
Workers' Compensation		3601-3602	24,728.58	26,391.00	6.7%
OPEB, Allocated		3701-3702	2,475.45	3,518.00	42.1%
OPEB, Active Employees		3751-3752	3,875.78	5,126.00	32.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,188,190.46	1,294,475.00	8.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	92,164.48	151,358.00	64.2%
Books and Other Reference Materials		4200	13,117.78	16,000.00	22.0%
Materials and Supplies		4300	194,088.58	285,915.00	47.3%
Noncapitalized Equipment		4400	148,416.89	154,586.00	4.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			447,787.73	607,859.00	35.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	51,317.84	40,455.00	-21.2%
Dues and Memberships		5300	10,613.05	11,000.00	3.6%
Insurance		5400-5450	45,152.00	50,000.00	10.7%
Operations and Housekeeping Services		5500	28.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,721,623.37	1,476,500.00	-45.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	309,017.57	280,842.00	-9.1%
Professional/Consulting Services and Operating Expenditures		5800	403,731.47	306,700.00	-24.0%
Communications		5900	12,783.84	14,700.00	15.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,554,267.14	2,180,197.00	-38.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	13,824.74	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,824.74	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,504,559.87	7,600,899.00	-10.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	388,869.00	390,514.00	0.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			388,869.00	390,514.00	0.4%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(388,869.00)	(390,514.00)	0.4%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
6300	Lottery: Instructional Materials	53,576.51	53,576.51
7311	Classified School Employee Professional Development Block	1,455.00	0.00
7510	Low-Performing Students Block Grant	27,664.00	0.00
Total, Restricted Balance		82,695.51	53,576.51

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	745,416.50	715,933.00	-4.0%
4) Other Local Revenue		8600-8799	24,477.98	15,500.00	-36.7%
5) TOTAL, REVENUES			769,894.48	731,433.00	-5.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	302,845.55	249,011.00	-17.8%
2) Classified Salaries		2000-2999	167,374.67	173,633.00	3.7%
3) Employee Benefits		3000-3999	141,226.90	148,554.00	5.2%
4) Books and Supplies		4000-4999	31,833.17	25,613.00	-19.5%
5) Services and Other Operating Expenditures		5000-5999	100,374.93	101,473.00	1.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	33,589.19	33,149.00	-1.3%
9) TOTAL, EXPENDITURES			777,244.41	731,433.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,349.93)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,349.93	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,349.93	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,883.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	16,492.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	7,349.93		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			25,726.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	25,071.37		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	655.26		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			25,726.63		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	703,433.00	696,133.00	-1.0%
All Other State Revenue	All Other	8590	41,983.50	19,800.00	-52.8%
TOTAL, OTHER STATE REVENUE			745,416.50	715,933.00	-4.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,686.16	500.00	-81.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	21,791.82	15,000.00	-31.2%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,477.98	15,500.00	-36.7%
TOTAL, REVENUES			769,894.48	731,433.00	-5.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	221,615.55	175,000.00	-21.0%
Certificated Pupil Support Salaries		1200	4,735.97	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	76,494.03	74,011.00	-3.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			302,845.55	249,011.00	-17.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	32,196.18	39,372.00	22.3%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	109,560.59	109,736.00	0.2%
Other Classified Salaries		2900	25,617.90	24,525.00	-4.3%
TOTAL, CLASSIFIED SALARIES			167,374.67	173,633.00	3.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	57,059.91	61,384.00	7.6%
PERS		3201-3202	30,114.49	34,354.00	14.1%
OASDI/Medicare/Alternative		3301-3302	16,776.94	16,301.00	-2.8%
Health and Welfare Benefits		3401-3402	32,552.64	31,968.00	-1.8%
Unemployment Insurance		3501-3502	229.65	212.00	-7.7%
Workers' Compensation		3601-3602	3,527.07	3,170.00	-10.1%
OPEB, Allocated		3701-3702	352.80	423.00	19.9%
OPEB, Active Employees		3751-3752	613.40	742.00	21.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			141,226.90	148,554.00	5.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,584.99	0.00	-100.0%
Materials and Supplies		4300	27,394.96	25,613.00	-6.5%
Noncapitalized Equipment		4400	2,853.22	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			31,833.17	25,613.00	-19.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,133.76	0.00	-100.0%
Dues and Memberships		5300	250.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,626.40	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,944.47	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	78,420.30	101,473.00	29.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,374.93	101,473.00	1.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	33,589.19	33,149.00	-1.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			33,589.19	33,149.00	-1.3%
TOTAL, EXPENDITURES			777,244.41	731,433.00	-5.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	7,349.93	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,349.93	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,349.93	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,663,058.76	2,827,177.00	6.2%
4) Other Local Revenue		8600-8799	25,444.00	0.00	-100.0%
5) TOTAL, REVENUES			2,688,502.76	2,827,177.00	5.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	883,380.89	915,591.00	3.6%
2) Classified Salaries		2000-2999	829,889.78	930,591.00	12.1%
3) Employee Benefits		3000-3999	646,801.32	712,611.00	10.2%
4) Books and Supplies		4000-4999	79,591.38	83,399.00	4.8%
5) Services and Other Operating Expenditures		5000-5999	42,649.64	31,100.00	-27.1%
6) Capital Outlay		6000-6999	50,919.39	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	152,303.34	153,885.00	1.0%
9) TOTAL, EXPENDITURES			2,685,535.74	2,827,177.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,967.02	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	34,951.64	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			34,951.64	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			37,918.66	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,572.36	127,491.02	42.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,572.36	127,491.02	42.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,572.36	127,491.02	42.3%
2) Ending Balance, June 30 (E + F1e)			127,491.02	127,491.02	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			127,491.02	127,491.02	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	163,753.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	98,376.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			262,130.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,127.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,809.31		
4) Current Loans		9640			
5) Unearned Revenue		9650	118,703.04		
6) TOTAL, LIABILITIES			134,639.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			127,491.02		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,524,589.44	2,738,977.00	8.5%
All Other State Revenue	All Other	8590	138,469.32	88,200.00	-36.3%
TOTAL, OTHER STATE REVENUE			2,663,058.76	2,827,177.00	6.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	8,301.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	17,143.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,444.00	0.00	-100.0%
TOTAL, REVENUES			2,688,502.76	2,827,177.00	5.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	769,475.75	790,000.00	2.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	105,067.56	105,327.00	0.2%
Other Certificated Salaries		1900	8,837.58	20,264.00	129.3%
TOTAL, CERTIFICATED SALARIES			883,380.89	915,591.00	3.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	594,537.58	681,716.00	14.7%
Classified Support Salaries		2200	38,100.83	42,529.00	11.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	197,251.37	206,346.00	4.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			829,889.78	930,591.00	12.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	151,342.20	160,009.00	5.7%
PERS		3201-3202	176,877.86	226,984.00	28.3%
OASDI/Medicare/Alternative		3301-3302	84,614.51	95,991.00	13.4%
Health and Welfare Benefits		3401-3402	215,187.08	208,007.00	-3.3%
Unemployment Insurance		3501-3502	840.03	923.00	9.9%
Workers' Compensation		3601-3602	12,847.56	13,846.00	7.8%
OPEB, Allocated		3701-3702	1,284.75	1,845.00	43.6%
OPEB, Active Employees		3751-3752	3,807.33	5,006.00	31.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			646,801.32	712,611.00	10.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	77,566.24	83,399.00	7.5%
Noncapitalized Equipment		4400	2,025.14	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			79,591.38	83,399.00	4.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,868.29	4,400.00	-9.6%
Dues and Memberships		5300	190.00	3,000.00	1478.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,768.09	3,700.00	-45.3%
Professional/Consulting Services and Operating Expenditures		5800	30,713.35	19,500.00	-36.5%
Communications		5900	109.91	500.00	354.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,649.64	31,100.00	-27.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	50,919.39	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,919.39	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	152,303.34	153,885.00	1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			152,303.34	153,885.00	1.0%
TOTAL, EXPENDITURES			2,685,535.74	2,827,177.00	5.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	34,951.64	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			34,951.64	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			34,951.64	0.00	-100.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
6130	Child Development: Center-Based Reserve Account	127,491.02	127,491.02
Total, Restricted Balance		<u>127,491.02</u>	<u>127,491.02</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,940,419.92	14,659,733.00	5.2%
3) Other State Revenue		8300-8599	994,227.23	1,025,673.00	3.2%
4) Other Local Revenue		8600-8799	610,671.07	607,809.00	-0.5%
5) TOTAL, REVENUES			15,545,318.22	16,293,215.00	4.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,321,673.36	5,626,025.00	5.7%
3) Employee Benefits		3000-3999	1,973,862.53	2,224,982.00	12.7%
4) Books and Supplies		4000-4999	6,498,139.11	6,601,288.00	1.6%
5) Services and Other Operating Expenditures		5000-5999	741,268.29	693,242.00	-6.5%
6) Capital Outlay		6000-6999	103,100.48	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	734,846.30	746,166.00	1.5%
9) TOTAL, EXPENDITURES			15,372,890.07	15,891,703.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			172,428.15	401,512.00	132.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	45,402.47	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			45,402.47	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			217,830.62	401,512.00	84.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,053,648.29	3,705,666.53	-8.6%
b) Audit Adjustments					
		9793	(565,812.38)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,487,835.91	3,705,666.53	6.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,487,835.91	3,705,666.53	6.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	5,070.00	0.00	-100.0%
Stores					
		9712	519,103.59	0.00	-100.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	3,181,492.94	4,107,178.53	29.1%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,526,599.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	90,021.16		
c) in Revolving Cash Account		9130	5,070.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,837,084.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	63,348.81		
6) Stores		9320	519,103.59		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,041,227.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	156,419.51		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	130,196.94		
4) Current Loans		9640			
5) Unearned Revenue		9650	48,944.67		
6) TOTAL, LIABILITIES			335,561.12		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,705,666.53		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	12,988,587.45	13,716,780.00	5.6%
Donated Food Commodities		8221	951,832.47	942,953.00	-0.9%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			13,940,419.92	14,659,733.00	5.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	994,227.23	1,025,673.00	3.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			994,227.23	1,025,673.00	3.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	1,114.10	0.00	-100.0%
Food Service Sales		8634	586,439.86	582,762.00	-0.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	23,117.11	25,047.00	8.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			610,671.07	607,809.00	-0.5%
TOTAL, REVENUES			15,545,318.22	16,293,215.00	4.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,722,487.24	4,008,236.00	7.7%
Classified Supervisors' and Administrators' Salaries		2300	807,535.19	820,880.00	1.7%
Clerical, Technical and Office Salaries		2400	651,613.80	648,084.00	-0.5%
Other Classified Salaries		2900	140,037.13	148,825.00	6.3%
TOTAL, CLASSIFIED SALARIES			5,321,673.36	5,626,025.00	5.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	845,562.74	1,053,204.00	24.6%
OASDI/Medicare/Alternative		3301-3302	364,468.25	400,362.00	9.8%
Health and Welfare Benefits		3401-3402	701,090.03	700,425.00	-0.1%
Unemployment Insurance		3501-3502	2,577.83	2,816.00	9.2%
Workers' Compensation		3601-3602	39,732.24	42,196.00	6.2%
OPEB, Allocated		3701-3702	3,990.37	5,625.00	41.0%
OPEB, Active Employees		3751-3752	16,441.07	20,354.00	23.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,973,862.53	2,224,982.00	12.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	608,488.62	716,130.00	17.7%
Noncapitalized Equipment		4400	56,417.48	17,500.00	-69.0%
Food		4700	5,833,233.01	5,867,658.00	0.6%
TOTAL, BOOKS AND SUPPLIES			6,498,139.11	6,601,288.00	1.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,486.43	27,000.00	86.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	220,541.99	252,155.00	14.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	477,573.48	356,923.00	-25.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(38,212.05)	(48,185.00)	26.1%
Professional/Consulting Services and Operating Expenditures		5800	35,097.56	68,599.00	95.5%
Communications		5900	31,780.88	36,750.00	15.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			741,268.29	693,242.00	-6.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	103,100.48	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			103,100.48	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	734,846.30	746,166.00	1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			734,846.30	746,166.00	1.5%
TOTAL, EXPENDITURES			15,372,890.07	15,891,703.00	3.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	45,402.47	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,402.47	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			45,402.47	0.00	-100.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	3,167,568.53	4,086,981.12
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	13,924.41	20,197.41
Total, Restricted Balance		<u>3,181,492.94</u>	<u>4,107,178.53</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,326.16	9,000.00	-37.2%
5) TOTAL, REVENUES			14,326.16	9,000.00	-37.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	833,645.24	680,000.00	-18.4%
5) Services and Other Operating Expenditures		5000-5999	1,764,573.59	1,800,000.00	2.0%
6) Capital Outlay		6000-6999	892,520.45	1,290,000.00	44.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,490,739.28	3,770,000.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,476,413.12)	(3,761,000.00)	8.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,100,000.00	3,770,000.00	21.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,100,000.00	3,770,000.00	21.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(376,413.12)	9,000.00	-102.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	389,228.47	12,815.35	-96.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			389,228.47	12,815.35	-96.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			389,228.47	12,815.35	-96.7%
2) Ending Balance, June 30 (E + F1e)			12,815.35	21,815.35	70.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	9,000.00	New
d) Assigned					
Other Assignments		9780	12,815.35	12,815.35	0.0%
Deferred Maintenance Projects	0000	9780	12,815.35		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	423,420.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,105.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			427,526.33		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	414,710.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			414,710.98		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			12,815.35		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	14,326.16	9,000.00	-37.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,326.16	9,000.00	-37.2%
TOTAL, REVENUES			14,326.16	9,000.00	-37.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	811,700.19	650,000.00	-19.9%
Noncapitalized Equipment		4400	21,945.05	30,000.00	36.7%
TOTAL, BOOKS AND SUPPLIES			833,645.24	680,000.00	-18.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,123,614.51	1,300,000.00	15.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	640,959.08	500,000.00	-22.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,764,573.59	1,800,000.00	2.0%
CAPITAL OUTLAY					
Land Improvements		6170	464,445.00	1,030,000.00	121.8%
Buildings and Improvements of Buildings		6200	305,780.00	260,000.00	-15.0%
Equipment		6400	122,295.45	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			892,520.45	1,290,000.00	44.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,490,739.28	3,770,000.00	8.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,100,000.00	3,770,000.00	21.6%
(a) TOTAL, INTERFUND TRANSFERS IN			3,100,000.00	3,770,000.00	21.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,100,000.00	3,770,000.00	21.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	81,850.56	105,000.00	28.3%
5) TOTAL, REVENUES			81,850.56	105,000.00	28.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			81,850.56	105,000.00	28.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			81,850.56	105,000.00	28.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,914,042.62	4,995,893.18	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,914,042.62	4,995,893.18	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,914,042.62	4,995,893.18	1.7%
2) Ending Balance, June 30 (E + F1e)			4,995,893.18	5,100,893.18	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	5,100,893.18	New
d) Assigned					
Other Assignments		9780	4,995,893.18	0.00	-100.0%
Post Retirement Benefits	0000	9780	4,995,893.18		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,990,469.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,424.03		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,995,893.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,995,893.18		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	81,850.56	105,000.00	28.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			81,850.56	105,000.00	28.3%
TOTAL, REVENUES			81,850.56	105,000.00	28.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	257,828.37	18,000.00	-93.0%
5) TOTAL, REVENUES			257,828.37	18,000.00	-93.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	16,570,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	16,570,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			257,828.37	(16,552,000.00)	-6519.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	27,320,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			27,320,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,577,828.37	(16,552,000.00)	-160.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	27,577,828.37	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	27,577,828.37	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	27,577,828.37	New
2) Ending Balance, June 30 (E + F1e)			27,577,828.37	11,025,828.37	-60.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			27,577,828.37	11,025,828.37	-60.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	27,378,004.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	199,823.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			27,577,828.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			27,577,828.37		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	257,828.37	18,000.00	-93.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			257,828.37	18,000.00	-93.0%
TOTAL, REVENUES			257,828.37	18,000.00	-93.0%

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Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	910,000.00	New
Buildings and Improvements of Buildings		6200	0.00	15,660,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	16,570,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	16,570,000.00	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	27,320,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			27,320,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			27,320,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,201,801.49	1,497,200.00	-32.0%
5) TOTAL, REVENUES			2,201,801.49	1,497,200.00	-32.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	34,866.45	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	60,954.34	40,000.00	-34.4%
6) Capital Outlay		6000-6999	1,328,408.08	2,000,000.00	50.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,424,228.87	2,040,000.00	43.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			777,572.62	(542,800.00)	-169.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,249,658.71	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,249,658.71	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,027,231.33	(542,800.00)	-113.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,623,112.60	9,650,343.93	71.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,623,112.60	9,650,343.93	71.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,623,112.60	9,650,343.93	71.6%
2) Ending Balance, June 30 (E + F1e)			9,650,343.93	9,107,543.93	-5.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,547,217.13	6,004,417.13	-8.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,103,126.80	3,103,126.80	0.0%
Capital Facilities Projects	0000	9780	3,103,126.80		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,725,461.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	119,854.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,845,315.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	194,971.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			194,971.78		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,650,343.93		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	175,926.87	37,200.00	-78.9%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	2,024,420.06	1,460,000.00	-27.9%
Other Local Revenue All Other Local Revenue					
		8699	1,454.56	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,201,801.49	1,497,200.00	-32.0%
TOTAL, REVENUES			2,201,801.49	1,497,200.00	-32.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23,979.90	0.00	-100.0%
Noncapitalized Equipment		4400	10,886.55	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			34,866.45	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	467.83	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	60,408.76	40,000.00	-33.8%
Communications		5900	77.75	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			60,954.34	40,000.00	-34.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	5,955.61	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,322,452.47	2,000,000.00	51.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,328,408.08	2,000,000.00	50.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,424,228.87	2,040,000.00	43.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,249,658.71	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,249,658.71	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		SACS-79	3,249,658.71	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	114,067.64	40,000.00	-64.9%
5) TOTAL, REVENUES			114,067.64	40,000.00	-64.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,910.72	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	26,015.48	0.00	-100.0%
6) Capital Outlay		6000-6999	987,602.87	654,222.00	-33.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,022,529.07	654,222.00	-36.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(908,461.43)	(614,222.00)	-32.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,249,658.71	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,249,658.71)	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,158,120.14)	(614,222.00)	-85.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,158,120.14	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,158,120.14	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,158,120.14	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	(614,222.00)	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(614,222.00)	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	43,483.89	40,000.00	-8.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	70,583.75	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			114,067.64	40,000.00	-64.9%
TOTAL, REVENUES			114,067.64	40,000.00	-64.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,219.14	0.00	-100.0%
Noncapitalized Equipment		4400	7,691.58	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,910.72	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3.37	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	26,012.11	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,015.48	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	12,800.00	525,502.00	4005.5%
Buildings and Improvements of Buildings		6200	974,802.87	128,720.00	-86.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			987,602.87	654,222.00	-33.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,022,529.07	654,222.00	-36.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,249,658.71	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,249,658.71	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,249,658.71)	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,619.47	4,500.00	-47.8%
5) TOTAL, REVENUES			8,619.47	4,500.00	-47.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,619.47	4,500.00	-47.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	495,000.00	495,000.00	0.0%
b) Transfers Out		7600-7629	375,000.00	250,000.00	-33.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			120,000.00	245,000.00	104.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			128,619.47	249,500.00	94.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	458,743.69	587,363.16	28.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			458,743.69	587,363.16	28.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			458,743.69	587,363.16	28.0%
2) Ending Balance, June 30 (E + F1e)			587,363.16	836,863.16	42.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	836,863.16	New
d) Assigned					
Other Assignments		9780	587,363.16	0.00	-100.0%
Furniture and Equipment	0000	9780	587,363.16		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	583,667.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,695.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			587,363.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			587,363.16		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,619.47	4,500.00	-47.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,619.47	4,500.00	-47.8%
TOTAL, REVENUES			8,619.47	4,500.00	-47.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	495,000.00	495,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			495,000.00	495,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	375,000.00	250,000.00	-33.3%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			375,000.00	250,000.00	-33.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			120,000.00	245,000.00	104.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	144,157.69	159,779.00	10.8%
4) Other Local Revenue		8600-8799	12,004,290.93	13,220,824.00	10.1%
5) TOTAL, REVENUES			12,148,448.62	13,380,603.00	10.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	12,213,747.03	13,285,172.00	8.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,213,747.03	13,285,172.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(65,298.41)	95,431.00	-246.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	743,740.83	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			743,740.83	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			678,442.42	95,431.00	-85.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,747,960.99	15,426,403.41	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,747,960.99	15,426,403.41	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,747,960.99	15,426,403.41	4.6%
2) Ending Balance, June 30 (E + F1e)			15,426,403.41	15,521,834.41	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			15,426,403.41	15,521,834.41	0.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,426,403.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			15,426,403.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			15,426,403.41		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	144,157.69	159,779.00	10.8%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			144,157.69	159,779.00	10.8%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	10,891,700.15	13,019,601.00	19.5%
Unsecured Roll		8612	236,902.52	201,223.00	-15.1%
Prior Years' Taxes		8613	522,685.19	0.00	-100.0%
Supplemental Taxes		8614	160,993.63	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	192,009.44	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,004,290.93	13,220,824.00	10.1%
TOTAL, REVENUES			12,148,448.62	13,380,603.00	10.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	5,745,000.00	6,105,000.00	6.3%
Bond Interest and Other Service Charges		7434	6,468,747.03	7,180,172.00	11.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,213,747.03	13,285,172.00	8.8%
TOTAL, EXPENDITURES			12,213,747.03	13,285,172.00	8.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	743,740.83	0.00	-100.0%
(c) TOTAL, SOURCES			743,740.83	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			743,740.83	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,903.00	7,200.00	-8.9%
4) Other Local Revenue		8600-8799	23,947,740.50	25,057,382.00	4.6%
5) TOTAL, REVENUES			23,955,643.50	25,064,582.00	4.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,084,895.30	13,283,008.00	1.5%
3) Employee Benefits		3000-3999	3,649,187.81	5,088,540.00	39.4%
4) Books and Supplies		4000-4999	3,226,270.79	2,934,427.00	-9.0%
5) Services and Other Operating Expenses		5000-5999	(3,632,208.96)	(3,984,542.00)	9.7%
6) Depreciation		6000-6999	1,215,061.00	1,400,000.00	15.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			17,543,205.94	18,721,433.00	6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,412,437.56	6,343,149.00	-1.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,223,465.00	5,156,158.00	-1.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,223,465.00)	(5,156,158.00)	-1.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,188,972.56	1,186,991.00	-0.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	535,885.87	445,806.43	-16.8%
b) Audit Adjustments		9793	(1,279,052.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(743,166.13)	445,806.43	-160.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(743,166.13)	445,806.43	-160.0%
2) Ending Net Position, June 30 (E + F1e)			445,806.43	1,632,797.43	266.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	445,806.43	1,187,163.00	166.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	445,634.43	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,629,519.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,414,798.67		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	340,985.46		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	21,539,867.07		
g) Accumulated Depreciation - Equipment		9445	(14,055,668.15)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			20,869,502.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	7,104,268.00		
2) TOTAL, DEFERRED OUTFLOWS			7,104,268.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	606,577.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	468,312.32		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	20,722,480.00		
b) Total/Net OPEB Liability		9664	2,430,086.00		
c) Compensated Absences		9665	242,847.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	3,018,472.74		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			27,488,775.70		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	39,188.00		
2) TOTAL, DEFERRED INFLOWS			39,188.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			445,806.43		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	7,903.00	7,200.00	-8.9%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,903.00	7,200.00	-8.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	114,693.69	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	23,306,046.70	25,057,382.00	7.5%
Other Local Revenue					
All Other Local Revenue		8699	527,000.11	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			23,947,740.50	25,057,382.00	4.6%
TOTAL, REVENUES			23,955,643.50	25,064,582.00	4.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	11,375,517.24	11,574,341.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	1,073,579.94	1,016,217.00	-5.3%
Clerical, Technical and Office Salaries		2400	635,798.12	692,450.00	8.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			13,084,895.30	13,283,008.00	1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	22,849.61	19,358.00	-15.3%
PERS		3201-3202	1,944,701.36	2,735,540.00	40.7%
OASDI/Medicare/Alternative		3301-3302	948,110.24	1,007,567.00	6.3%
Health and Welfare Benefits		3401-3402	1,110,604.50	1,175,527.00	5.8%
Unemployment Insurance		3501-3502	6,466.70	6,642.00	2.7%
Workers' Compensation		3601-3602	95,177.32	99,623.00	4.7%
OPEB, Allocated		3701-3702	9,813.61	13,283.00	35.4%
OPEB, Active Employees		3751-3752	24,494.47	31,000.00	26.6%
Other Employee Benefits		3901-3902	(513,030.00)	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			3,649,187.81	5,088,540.00	39.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,186,569.76	2,883,384.00	-9.5%
Noncapitalized Equipment		4400	39,701.03	51,043.00	28.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,226,270.79	2,934,427.00	-9.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	45,846.66	82,805.00	80.6%
Dues and Memberships		5300	2,800.00	1,400.00	-50.0%
Insurance		5400-5450	393,351.00	450,000.00	14.4%
Operations and Housekeeping Services		5500	32,544.36	31,157.00	-4.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	714,395.50	846,646.00	18.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(7,774,120.79)	(7,562,680.00)	-2.7%
Professional/Consulting Services and Operating Expenditures		5800	2,927,795.13	2,137,165.00	-27.0%
Communications		5900	25,179.18	28,965.00	15.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(3,632,208.96)	(3,984,542.00)	9.7%
DEPRECIATION					
Depreciation Expense		6900	1,215,061.00	1,400,000.00	15.2%
TOTAL, DEPRECIATION			1,215,061.00	1,400,000.00	15.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			17,543,205.94	18,721,433.00	6.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	5,223,465.00	5,156,158.00	-1.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,223,465.00	5,156,158.00	-1.3%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,223,465.00)	(5,156,158.00)	-1.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,089,270.68	2,038,948.00	-2.4%
5) TOTAL, REVENUES			2,089,270.68	2,038,948.00	-2.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,550.72	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	4,003,720.32	2,808,274.00	-29.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,006,271.04	2,808,274.00	-29.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,917,000.36)	(769,326.00)	-59.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	41,531.63	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			41,531.63	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,875,468.73)	(769,326.00)	-59.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,558,294.00	1,682,825.27	-52.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,558,294.00	1,682,825.27	-52.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,558,294.00	1,682,825.27	-52.7%
2) Ending Net Position, June 30 (E + F1e)			1,682,825.27	913,499.27	-45.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,682,825.27	913,499.27	-45.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,105,696.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	42,766.38		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	70,944.94		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	120,383.61		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			11,339,790.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	9,590,467.03		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	66,498.67		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			9,656,965.70		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,682,825.27		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	232,720.41	210,600.00	-9.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,831,023.82	1,828,348.00	-0.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,526.45	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,089,270.68	2,038,948.00	-2.4%
TOTAL, REVENUES			2,089,270.68	2,038,948.00	-2.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,999.35	0.00	-100.0%
Noncapitalized Equipment		4400	551.37	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,550.72	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	138,990.00	140,000.00	0.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,864,730.32	2,668,274.00	-31.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,003,720.32	2,808,274.00	-29.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			4,006,271.04	2,808,274.00	-29.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	41,531.63	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			41,531.63	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			41,531.63	0.00	-100.0%

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,161.55	20,141.46	20,161.18	20,288.00	20,288.00	20,288.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	20,161.55	20,141.46	20,161.18	20,288.00	20,288.00	20,288.00
5. District Funded County Program ADA						
a. County Community Schools	19.82	19.44	19.82	20.00	20.00	20.00
b. Special Education-Special Day Class	2.75	2.67	2.75	3.00	3.00	3.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.10	0.10	0.10	1.00	1.00	1.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	22.67	22.21	22.67	24.00	24.00	24.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,184.22	20,163.67	20,183.85	20,312.00	20,312.00	20,312.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	665.74	665.74	665.74	686.00	686.00	686.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	665.74	665.74	665.74	686.00	686.00	686.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	665.74	665.74	665.74	686.00	686.00	686.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	24,701,180.45	(0.45)	24,701,180.00	1,980.00		24,703,160.00
Work in Progress	1,534,559.00		1,534,559.00	973,405.00	430,959.00	2,077,005.00
Total capital assets not being depreciated	26,235,739.45	(0.45)	26,235,739.00	975,385.00	430,959.00	26,780,165.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	589,613,148.00	(139,999.00)	589,473,149.00	1,883,379.00		591,356,528.00
Equipment	24,641,392.00		24,641,392.00	2,109,085.00	68,919.00	26,681,558.00
Total capital assets being depreciated	614,254,540.00	(139,999.00)	614,114,541.00	3,992,464.00	68,919.00	618,038,086.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(149,349,952.00)	(31,118,577.00)	(180,468,529.00)	(129.00)	16,553,276.00	(197,021,934.00)
Equipment	(16,009,439.00)		(16,009,439.00)	57,132.00	1,403,630.00	(17,355,937.00)
Total accumulated depreciation	(165,359,391.00)	(31,118,577.00)	(196,477,968.00)	57,003.00	17,956,906.00	(214,377,871.00)
Total capital assets being depreciated, net	448,895,149.00	(31,258,576.00)	417,636,573.00	4,049,467.00	18,025,825.00	403,660,215.00
Governmental activity capital assets, net	475,130,888.45	(31,258,576.45)	443,872,312.00	5,024,852.00	18,456,784.00	430,440,380.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	20,998,557.00		20,998,557.00	3,541,310.00		24,539,867.00
Total capital assets being depreciated	20,998,557.00	0.00	20,998,557.00	3,541,310.00	0.00	24,539,867.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(12,840,607.15)		(12,840,607.15)		1,215,061.00	(14,055,668.15)
Total accumulated depreciation	(12,840,607.15)	0.00	(12,840,607.15)	0.00	1,215,061.00	(14,055,668.15)
Total capital assets being depreciated, net	8,157,949.85	0.00	8,157,949.85	3,541,310.00	1,215,061.00	10,484,198.85
Business-type activity capital assets, net	8,157,949.85	0.00	8,157,949.85	3,541,310.00	1,215,061.00	10,484,198.85

2018-19 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title I		ESSA CSI	IDEA-Local Asst	IDEA - Local Asst - Prvt Schls	IDEA - PreSchool Grants	IDEA - Mental Health
FEDERAL CATALOG NUMBER	84.01		84.01	84.027	84.027	84.173	84.027A
RESOURCE CODE	3010		3182	3310	3311	3315	3327
REVENUE OBJECT	8290		8290	8181/8699	8181	8182	8182
LOCAL DESCRIPTION (if any)	R081-19		U005-19	SV04*/AR*429	SV042019	SV052019	SV13&152019
AWARD							
1. Prior Year Carryover	1,000,555.00						
2. a. Current Year Award	7,798,398.00		344,884.00	4,383,918.00	2,737.00	80,843.00	310,741.80
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	7,798,398.00	0.00	344,884.00	4,383,918.00	2,737.00	80,843.00	310,741.80
3. Required Matching Funds/Other				366,071.70		3,007.07	
4. Total Available Award (sum lines 1, 2d, & 3)	8,798,953.00	0.00	344,884.00	4,749,989.70	2,737.00	83,850.07	310,741.80
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	7,362,632.80		86,221.00				67,026.22
7. Contributed Matching Funds				365,918.77		3,007.07	
8. Total Available (sum lines 5, 6, & 7)	7,362,632.80	0.00	86,221.00	365,918.77	0.00	3,007.07	67,026.22
EXPENDITURES							
9. Donor-Authorized Expenditures	7,719,332.43			4,749,989.70	981.19	83,850.07	310,741.80
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	7,719,332.43	0.00	0.00	4,749,989.70	981.19	83,850.07	310,741.80
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(356,699.63)	0.00	86,221.00	(4,384,070.93)	(981.19)	(80,843.00)	(243,715.58)
a. Unearned Revenue			86,221.00				
b. Accounts Payable							
c. Accounts Receivable	356,699.63			4,384,070.93	981.19	80,843.00	243,715.58
14. Unused Grant Award Calculation (line 4 minus line 9)	1,079,620.57	0.00	344,884.00	0.00	1,755.81	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	1,079,620.57		344,884.00		1,755.81		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,719,332.43	0.00	0.00	4,384,070.93	981.19	80,843.00	310,741.80

2018-19 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	IDEA - PreSchl Staff Dvlpmt	Cal Perkins - CTE	ESSA Title II - Tchtr Quality	ESSA - Title IV 21st Century HS	ESSA Stu Support	ESEA -Title III - EL Student Prgm	Indian Ed
FEDERAL CATALOG NUMBER	84.173A	84.048	84.367	84.287	84.424	84.365	84.06
RESOURCE CODE	3345	3550	4035	4124	4127	4203	4510
REVENUE OBJECT	8182	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	SV062019	R076-19	R072-19	R069-19	U007-19	R073-19	R079-19
AWARD							
1. Prior Year Carryover			342,653.95	39,999.52		69,819.20	
2. a. Current Year Award	809.00	218,724.00	951,296.00	825,000.00	566,264.00	290,657.00	19,192.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	809.00	218,724.00	951,296.00	825,000.00	566,264.00	290,657.00	19,192.00
3. Required Matching Funds/Other			939.26			2,612.00	
4. Total Available Award (sum lines 1, 2d, & 3)	809.00	218,724.00	1,294,889.21	864,999.52	566,264.00	363,088.20	19,192.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			21,836.95				
6. Cash Received in Current Year		53,453.94	765,531.00	782,499.52	275,652.00	234,240.20	4,098.74
7. Contributed Matching Funds			939.26			2,612.00	
8. Total Available (sum lines 5, 6, & 7)	0.00	53,453.94	788,307.21	782,499.52	275,652.00	236,852.20	4,098.74
EXPENDITURES							
9. Donor-Authorized Expenditures	723.99	218,724.00	1,112,590.52	864,999.52	9,133.94	257,022.24	19,192.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	723.99	218,724.00	1,112,590.52	864,999.52	9,133.94	257,022.24	19,192.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(723.99)	(165,270.06)	(324,283.31)	(82,500.00)	266,518.06	(20,170.04)	(15,093.26)
a. Unearned Revenue					266,518.06		
b. Accounts Payable							
c. Accounts Receivable	723.99	165,270.06	324,283.31	82,500.00		20,170.04	15,093.26
14. Unused Grant Award Calculation (line 4 minus line 9)	85.01	0.00	182,298.69	0.00	557,130.06	106,065.96	0.00
15. If Carryover is allowed, enter line 14 amount here	85.01		182,298.69		557,130.06	106,065.96	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	723.99	218,724.00	1,111,651.26	864,999.52	9,133.94	254,410.24	19,192.00

2018-19 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	BARR i-3 Innovation	Child Dev Quality Imprv	Headstart PY	Headstart - CY	HeadStart Duration/ Construction	McKinney Vento (Pass-Through)	SpEd We Can Work
FEDERAL CATALOG NUMBER	Final	93.575	93.6	93.6	93.6	84.196	84.334A
RESOURCE CODE	4810	5035	5210-1	5210-0	632-5210-0	5630	5810
REVENUE OBJECT	8290	8290	8285	8285	8285	8590	8590
LOCAL DESCRIPTION (if any)		U001-19		R071-19		R066-19	
AWARD							
1. Prior Year Carryover	8,059.50	4,000.00	191,650.00	1,271,345.00	370,000.00	2,650.00	26,674.76
2. a. Current Year Award		2,000.00					
b. Transferability (ESSA)							
c. Other Adjustments				49,014.00			
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	2,000.00	0.00	49,014.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	8,059.50	6,000.00	191,650.00	1,320,359.00	370,000.00	2,650.00	26,674.76
REVENUES							
5. Unearned Revenue Deferred from Prior Year		4,000.00					
6. Cash Received in Current Year	8,059.50	2,000.00	162,360.88	833,381.39			
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	8,059.50	6,000.00	162,360.88	833,381.39	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	8,059.50		162,360.88	1,064,472.55		2,650.00	26,674.76
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	8,059.50	0.00	162,360.88	1,064,472.55	0.00	2,650.00	26,674.76
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	6,000.00	0.00	(231,091.16)	0.00	(2,650.00)	(26,674.76)
a. Unearned Revenue		6,000.00					
b. Accounts Payable							
c. Accounts Receivable				231,091.16		2,650.00	26,674.76
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	6,000.00	29,289.12	255,886.45	370,000.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		6,000.00		255,886.45	370,000.00		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,059.50	0.00	162,360.88	1,064,472.55	0.00	2,650.00	26,674.76

2018-19 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	PBIS - School Climate Transformation	Fresh Fruit/Veg	Summer Food Srvc	TOTAL
FEDERAL CATALOG NUMBER		10.582		
RESOURCE CODE	5920	13-5370	13-5380	
REVENUE OBJECT	8290	8220	8520	
LOCAL DESCRIPTION (if any)	R085-19	R029, R030,R031		
AWARD				
1. Prior Year Carryover	179,458.68		6,697.41	3,513,563.02
2. a. Current Year Award	393,164.32	71,347.81		16,259,975.93
b. Transferability (ESSA)				0.00
c. Other Adjustments				49,014.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	393,164.32	71,347.81	0.00	16,308,989.93
3. Required Matching Funds/Other				372,630.03
4. Total Available Award (sum lines 1, 2d, & 3)	572,623.00	71,347.81	6,697.41	20,195,182.98
REVENUES				
5. Unearned Revenue Deferred from Prior Year				25,836.95
6. Cash Received in Current Year	131,079.97	48,402.20	6,697.41	10,823,336.77
7. Contributed Matching Funds				372,477.10
8. Total Available (sum lines 5, 6, & 7)	131,079.97	48,402.20	6,697.41	11,221,650.82
EXPENDITURES				
9. Donor-Authorized Expenditures	386,226.70	71,347.81	6,697.41	17,075,771.01
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	386,226.70	71,347.81	6,697.41	17,075,771.01
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(255,146.73)	(22,945.61)	0.00	(5,854,120.19)
a. Unearned Revenue				358,739.06
b. Accounts Payable				0.00
c. Accounts Receivable	255,146.73	22,945.61		6,212,859.25
14. Unused Grant Award Calculation (line 4 minus line 9)	186,396.30	0.00	0.00	3,119,411.97
15. If Carryover is allowed, enter line 14 amount here	186,396.30			3,090,122.85
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	386,226.70	71,347.81	6,697.41	16,703,293.91

2018-19 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	ASES	After School Kids Coding Pilot	CTE 2018-19	CTE Incentive Round 3 2017-18	CTE Incentive Round 1 2015-16	CTE Incentive Round 2 2016-17	Workability
RESOURCE CODE	6010	6011	6387-3	6387-0	6387-1	6387-2	6520
REVENUE OBJECT	8590	8590		8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	R063-19	U006-19		U008-19	U008-19	U008-19	R089-19
AWARD							
1. Prior Year Carryover				771,629.00	68,050.65	245,510.94	
2. a. Current Year Award	2,977,929.35	46,000.00	403,696.00				76,575.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,977,929.35	46,000.00	403,696.00	0.00	0.00	0.00	76,575.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,977,929.35	46,000.00	403,696.00	771,629.00	68,050.65	245,510.94	76,575.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year				771,629.00	68,050.65	245,510.94	
6. Cash Received in Current Year	2,680,136.42	46,000.00					
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,680,136.42	46,000.00	0.00	771,629.00	68,050.65	245,510.94	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,977,929.35	10,381.87		663,370.11	40,199.26	218,314.36	76,575.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,977,929.35	10,381.87	0.00	663,370.11	40,199.26	218,314.36	76,575.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(297,792.93)	35,618.13	0.00	108,258.89	27,851.39	27,196.58	(76,575.00)
a. Unearned Revenue		35,618.13			27,851.39	27,196.58	
b. Accounts Payable							
c. Accounts Receivable	297,792.93						76,575.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	35,618.13	403,696.00	108,258.89	27,851.39	27,196.58	0.00
15. If Carryover is allowed, enter line 14 amount here		35,618.13	403,696.00	108,258.89	27,851.39	27,196.58	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,977,929.35	10,381.87	0.00	771,629.00	40,199.26	218,314.36	76,575.00

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STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	TUPE	TUPE Prop 56	AG CTE	STRS On Behalf	Charter Facility Grant	STRS On Behalf	Child Dvlp -PreK Family Literacy
RESOURCE CODE	6690	6695	7010	F06-7690	F09-6030	F09-7690	F12-6052
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	U009-19	R090-19	R078-19		R067-19		R041-19
AWARD							
1. Prior Year Carryover	28,670.63	188,759.00			739,904.74		
2. a. Current Year Award			36,552.00	10,193,185.00	246,924.96	244,167.00	7,500.00
b. Other Adjustments	534.81						0.38
c. Adj Curr Yr Award (sum lines 2a & 2b)	534.81	0.00	36,552.00	10,193,185.00	246,924.96	244,167.00	7,500.38
3. Required Matching Funds/Other					1,673,158.76		
4. Total Available Award (sum lines 1, 2c, & 3)	29,205.44	188,759.00	36,552.00	10,193,185.00	2,659,988.46	244,167.00	7,500.38
REVENUES							
5. Unearned Revenue Deferred from Prior Year							0.38
6. Cash Received in Current Year	28,670.63	90,379.50	24,378.00	10,193,185.00	801,852.96	244,167.00	1,875.00
7. Contributed Matching Funds					1,673,158.76		
8. Total Available (sum lines 5, 6, & 7)	28,670.63	90,379.50	24,378.00	10,193,185.00	2,475,011.72	244,167.00	1,875.38
EXPENDITURES							
9. Donor-Authorized Expenditures		188,759.00	36,552.00	10,193,185.00	2,659,988.46	244,167.00	7,500.38
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	188,759.00	36,552.00	10,193,185.00	2,659,988.46	244,167.00	7,500.38
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	28,670.63	(98,379.50)	(12,174.00)	0.00	(184,976.74)	0.00	(5,625.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable		98,379.50	12,174.00		184,976.74		5,625.00
14. Unused Grant Award Calculation (line 4 minus line 9)	29,205.44	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	29,205.44						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	28,670.63	188,759.00	36,552.00	10,193,185.00	986,829.70	244,167.00	7,500.38

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STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	State PreSchool - CSPP/RCOE	State PreSchool - QRIS	STRS On Behalf	TOTAL
RESOURCE CODE	F12-6105	F12-6127	F12-7690	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)	R065-19	U003-19		
AWARD				
1. Prior Year Carryover		157,827.98		2,200,352.94
2. a. Current Year Award	3,023,929.00	39,500.00	52,344.00	17,348,302.31
b. Other Adjustments	(302,393.00)			(301,857.81)
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,721,536.00	39,500.00	52,344.00	17,046,444.50
3. Required Matching Funds/Other				1,673,158.76
4. Total Available Award (sum lines 1, 2c. & 3)	2,721,536.00	197,327.98	52,344.00	20,919,956.20
REVENUES				
5. Unearned Revenue Deferred from Prior Year		157,827.98		1,243,018.95
6. Cash Received in Current Year	2,440,738.08	39,500.00	52,344.00	16,643,226.59
7. Contributed Matching Funds	21,867.79			1,695,026.55
8. Total Available (sum lines 5, 6, & 7)	2,462,605.87	197,327.98	52,344.00	19,581,272.09
EXPENDITURES				
9. Donor-Authorized Expenditures	2,547,066.42	78,624.94	52,344.00	19,994,957.15
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	2,547,066.42	78,624.94	52,344.00	19,994,957.15
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(84,460.55)	118,703.04	0.00	(413,685.06)
a. Unearned Revenue		118,703.04		209,369.14
b. Accounts Payable				0.00
c. Accounts Receivable	84,460.55			759,983.72
14. Unused Grant Award Calculation (line 4 minus line 9)	174,469.58	118,703.04	0.00	924,999.05
15. If Carryover is allowed, enter line 14 amount here		118,703.04		750,529.47
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,525,198.63	78,624.94	52,344.00	18,436,860.12

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LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	DTPDP Grant	TOTAL
RESOURCE CODE	9101	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	AR20191480	
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award	24,000.00	24,000.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	24,000.00	24,000.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	24,000.00	24,000.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures	22,442.53	22,442.53
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	22,442.53	22,442.53
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(22,442.53)	(22,442.53)
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,557.47	1,557.47
15. If Carryover is allowed, enter line 14 amount here	1,557.47	1,557.47
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

2018-19 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	DCHS - Medi-Cal Billing Option	Child Nutrition	TOTAL
FEDERAL CATALOG NUMBER	93.778	10.558	
RESOURCE CODE	5640	F13-5320	
REVENUE OBJECT	8290	8220/8520	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance			0.00
2. a. Current Year Award	187,274.33	233,498.53	420,772.86
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	187,274.33	233,498.53	420,772.86
3. Required Matching Funds/Other	249,428.50		249,428.50
4. Total Available Award (sum lines 1, 2c, & 3)	436,702.83	233,498.53	670,201.36
REVENUES			
5. Cash Received in Current Year		212,778.00	212,778.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	187,274.33	20,720.53	207,994.86
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	187,274.33	20,720.53	207,994.86
8. Contributed Matching Funds	249,428.50		249,428.50
9. Total Available (sum lines 5, 7c, & 8)	436,702.83	233,498.53	670,201.36
EXPENDITURES			
10. Donor-Authorized Expenditures	436,702.83	219,574.12	656,276.95
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	436,702.83	219,574.12	656,276.95
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	13,924.41	13,924.41

2018-19 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Clean Energy Jobs	Restricted Lottery	SpEd Apportionment	SpEd Mental Health	SpEd Low Incidence	CA Learning Cmnty	CL PD Grant
RESOURCE CODE	6230	6300	6500	6512	6531	7085	7311
REVENUE OBJECT	8590	8560	8791	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)		Z132019	SV01, 02, 10	SV092019	SV032019	ends 6/30/20	
AWARD							
1. Prior Year Restricted Ending Balance	778,138.34	384,441.38		116,085.12	181,727.26	87,147.44	
2. a. Current Year Award		1,376,865.20	9,899,514.00	1,267,858.00	73,690.00	318,305.00	195,343.00
b. Other Adjustments	(14,778.84)	115,268.02	256,191.00	5,424.00			
c. Adj Curr Yr Award (sum lines 2a & 2b)	(14,778.84)	1,492,133.22	10,155,705.00	1,273,282.00	73,690.00	318,305.00	195,343.00
3. Required Matching Funds/Other			27,248,626.67	42,067.00			
4. Total Available Award (sum lines 1, 2c, & 3)	763,359.50	1,876,574.60	37,404,331.67	1,431,434.12	255,417.26	405,452.44	195,343.00
REVENUES							
5. Cash Received in Current Year		881,145.50	8,389,658.00	944,407.00	36,845.00	318,305.00	195,343.00
6. Amounts Included in Line 5 for Prior Year Adjustments	(14,778.84)	115,268.02	116,494.00	5,424.00			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	495,719.70	1,649,553.00	323,451.00	36,845.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	495,719.70	1,649,553.00	323,451.00	36,845.00	0.00	0.00
8. Contributed Matching Funds			27,248,626.67				
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,376,865.20	37,287,837.67	1,267,858.00	73,690.00	318,305.00	195,343.00
EXPENDITURES							
10. Donor-Authorized Expenditures	763,359.50	956,747.08		1,231,242.11	113,366.06	281,833.63	8,583.67
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	763,359.50	956,747.08	0.00	1,231,242.11	113,366.06	281,833.63	8,583.67
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	919,827.52	37,404,331.67	200,192.01	142,051.20	123,618.81	186,759.33

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STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	CRBG	Low Performing Students	RRM	Clean Energy Jobs	Restricted Lottery	CalWORKS/GAIN	Adult Ed Blk Grant
RESOURCE CODE	7338	7510	8150	F09-6230	F09-6300	F11-6371	F11-6391-7
REVENUE OBJECT	8590	8590	898x	8590	8560	8590	8590
LOCAL DESCRIPTION (if any)	ends 6/30/19			P0463-19	Z132019	R011-19	
AWARD							
1. Prior Year Restricted Ending Balance	271,489.56	839,810.00	584,363.91	44,375.00	10,793.90		
2. a. Current Year Award				123,650.00	44,489.42	22,248.50	7,300.00
b. Other Adjustments				(66,926.57)	(1,706.81)		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	56,723.43	42,782.61	22,248.50	7,300.00
3. Required Matching Funds/Other			8,810,037.83				
4. Total Available Award (sum lines 1, 2c, & 3)	271,489.56	839,810.00	9,394,401.74	101,098.43	53,576.51	22,248.50	7,300.00
REVENUES							
5. Cash Received in Current Year		419,905.00		123,650.00	26,764.86	21,395.50	7,300.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	(419,905.00)	0.00	(66,926.57)	16,017.75	853.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	(419,905.00)	0.00	(66,926.57)	16,017.75	853.00	0.00
8. Contributed Matching Funds			8,810,037.83				
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	8,810,037.83	56,723.43	42,782.61	22,248.50	7,300.00
EXPENDITURES							
10. Donor-Authorized Expenditures	271,489.56	0.00	8,011,468.51	101,098.43	0.00	22,248.50	7,300.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	271,489.56	0.00	8,011,468.51	101,098.43	0.00	22,248.50	7,300.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	839,810.00	1,382,933.23	0.00	53,576.51	0.00	0.00

2018-19 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Adult Ed Block Grant	PreSchool Reserve	TOTAL
RESOURCE CODE	F11-6391-9	F12-6130	
REVENUE OBJECT	8590	8990	
LOCAL DESCRIPTION (if any)		Z10 & 11	
AWARD			
1. Prior Year Restricted Ending Balance		89,572.36	3,387,944.27
2. a. Current Year Award	696,133.00		14,025,396.12
b. Other Adjustments		37,918.66	331,389.46
c. Adj Curr Yr Award (sum lines 2a & 2b)	696,133.00	37,918.66	14,356,785.58
3. Required Matching Funds/Other	9,245.93		36,109,977.43
4. Total Available Award (sum lines 1, 2c, & 3)	705,378.93	127,491.02	53,854,707.28
REVENUES			
5. Cash Received in Current Year	696,133.00		12,060,851.86
6. Amounts Included in Line 5 for Prior Year Adjustments		34,951.64	257,358.82
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	2,967.02	2,038,574.90
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	2,967.02	2,038,574.90
8. Contributed Matching Funds	9,245.93		36,067,910.43
9. Total Available (sum lines 5, 7c, & 8)	705,378.93	2,967.02	50,167,337.19
EXPENDITURES			
10. Donor-Authorized Expenditures	705,378.93		12,474,115.98
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	705,378.93	0.00	12,474,115.98
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	127,491.02	41,380,591.30

2018-19 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Project Read	Friday Night Live	AVT Grant	ERWC Grant	Redevelopment	TOTAL
RESOURCE CODE	9010	9011	9102	9103	9986	
REVENUE OBJECT	8699	8699	8699	8699	8625	
LOCAL DESCRIPTION (if any)		R092-19	AR20191479			
AWARD						
1. Prior Year Restricted Ending Balance					413,362.85	413,362.85
2. a. Current Year Award	6,500.00	6,324.03	1,305.59	15,000.00	3,923,041.80	3,952,171.42
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,500.00	6,324.03	1,305.59	15,000.00	3,923,041.80	3,952,171.42
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	6,500.00	6,324.03	1,305.59	15,000.00	4,336,404.65	4,365,534.27
REVENUES						
5. Cash Received in Current Year	6,500.00			15,000.00	3,923,041.80	3,944,541.80
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	6,324.03	1,305.59	0.00	0.00	7,629.62
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	6,324.03	1,305.59	0.00	0.00	7,629.62
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	6,500.00	6,324.03	1,305.59	15,000.00	3,923,041.80	3,952,171.42
EXPENDITURES						
10. Donor-Authorized Expenditures	6,500.00	6,324.03	1,305.09	15,000.00	3,760,934.18	3,790,063.30
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	6,500.00	6,324.03	1,305.09	15,000.00	3,760,934.18	3,790,063.30
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	0.00	0.50	0.00	575,470.47	575,470.97

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	121,648,858.46	301	537,578.48	303	121,111,279.98	305	538,462.80		307	120,572,817.18	309
2000 - Classified Salaries	43,432,503.09	311	444,375.43	313	42,988,127.66	315	1,736,938.24		317	41,251,189.42	319
3000 - Employee Benefits	62,330,390.62	321	502,455.68	323	61,827,934.94	325	739,569.09		327	61,088,365.85	329
4000 - Books, Supplies Equip Replace. (6500)	12,766,380.35	331	124,538.85	333	12,641,841.50	335	1,425,423.60		337	11,216,417.90	339
5000 - Services... & 7300 - Indirect Costs	35,572,896.49	341	1,225,487.00	343	34,347,409.49	345	11,764,172.50		347	22,583,236.99	349
TOTAL					272,916,593.57	365			TOTAL	256,712,027.34	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			57.04%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	57.04%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	256,712,027.34
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

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Unaudited Actuals
2018-19 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	172,263,898.00		172,263,898.00	28,630,559.00	5,745,000.00	195,149,457.00	6,105,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	53,437,666.00	(596,469.00)	52,841,197.00		2,210,665.00	50,630,532.00	2,335,665.00
Capital Leases Payable	92,710.00		92,710.00		92,710.00	0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	8,191,658.00	(70,000.00)	8,121,658.00	1,166,785.00		9,288,443.00	2,335,665.00
Net Pension Liability	253,297,236.00		253,297,236.00			253,297,236.00	
Total/Net OPEB Liability	20,778,557.00	8,633,053.00	29,411,610.00			29,411,610.00	
Compensated Absences Payable	902,647.00		902,647.00	176,554.00		1,079,201.00	
Governmental activities long-term liabilities	508,964,372.00	7,966,584.00	516,930,956.00	29,973,898.00	8,048,375.00	538,856,479.00	10,776,330.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	3,986,480.00		3,986,480.00		968,007.00	3,018,473.00	993,308.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	9,252,343.00		9,252,343.00			9,252,343.00	
Total/Net OPEB Liability	1,285,081.00	1,001,074.00	2,286,155.00			2,286,155.00	
Compensated Absences Payable	214,882.00		214,882.00	27,965.00		242,847.00	
Business-type activities long-term liabilities	14,738,786.00	1,001,074.00	15,739,860.00	27,965.00	968,007.00	14,799,818.00	993,308.00

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	293,433,445.15
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	17,434,428.62
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	91,928.66
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	929,098.35
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	3,846,127.22
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,113,104.67
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	329,333.07
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				9,309,591.97
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				266,689,424.56

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		20,829.41
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,803.50
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	256,849,287.12	12,428.04
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	256,849,287.12	12,428.04
B. Required effort (Line A.2 times 90%)	231,164,358.41	11,185.24
C. Current year expenditures (Line I.E and Line II.B)	266,689,424.56	12,803.50
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2017-18 Actual			2018-19 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	158,526,701.72		158,526,701.72			165,560,781.95
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	20,696.46		20,696.46			20,849.96
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2017-18			Adjustments to 2018-19		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2018-19 P2 Report			2019-20 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	20,184.22		20,184.22	20,312.00		20,312.00
2. Total Charter Schools ADA (Form A, Line C9)	665.74		665.74	686.00		686.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			20,849.96			20,998.00
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2018-19 Actual			2019-20 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	327,554.15		327,554.15	327,554.00		327,554.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	29,958,536.35		29,958,536.35	29,016,166.00		29,016,166.00
5. Unsecured Roll Taxes (Object 8042)	1,301,715.71		1,301,715.71	1,301,716.00		1,301,716.00
6. Prior Years' Taxes (Object 8043)	1,752,554.06		1,752,554.06	1,752,554.00		1,752,554.00
7. Supplemental Taxes (Object 8044)	481,193.67		481,193.67	711,261.00		711,261.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(3,167,721.80)		(3,167,721.80)	(3,476,227.00)		(3,476,227.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	7,403,690.40		7,403,690.40	4,411,525.00		4,411,525.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	38,057,522.54	0.00	38,057,522.54	34,044,549.00	0.00	34,044,549.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	38,057,522.54	0.00	38,057,522.54	34,044,549.00	0.00	34,044,549.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,350,604.69			2,506,793.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,350,604.69			2,506,793.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	194,893,692.26		194,893,692.26	209,659,098.00		209,659,098.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	38,139.00		38,139.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	194,931,831.26	0.00	194,931,831.26	209,659,098.00	0.00	209,659,098.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	294,879,236.57		294,879,236.57	297,164,188.00		297,164,188.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	335,085.06		335,085.06	283,500.00		283,500.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			158,526,701.72			165,560,781.95
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0074			1.0071
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			165,560,781.95			173,155,609.65
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			38,057,522.54			34,044,549.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,501,995.20			2,519,760.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			129,853,864.10			141,617,853.65
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			129,853,864.10			141,617,853.65
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			191,022.63			167,745.14
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			38,248,545.17			34,212,294.14
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			129,662,841.47			141,450,108.51
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			38,248,545.17			
b. State Subventions (Line D8)			129,662,841.47			
c. Less: Excluded Appropriations (Line C23)			2,350,604.69			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			165,560,781.95			

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 11,176,580.15
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 220,557,760.44

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.07%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	12,069,019.22
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,795,350.56
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	56,728.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	129,637.26
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,153,580.88
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	17,204,315.92
9. Carry-Forward Adjustment (Part IV, Line F)	(495,240.49)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	16,709,075.43

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	169,254,282.58
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	35,899,867.36
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	30,614,726.37
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,278,707.41
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	91,928.66
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,724,413.79
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	380,925.75
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	21,599,493.66
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	2,685,988.46
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	743,655.22
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,482,313.01
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	14,534,943.29
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	282,291,245.56

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	6.09%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/lic) (Line A10 divided by Line B18)	5.92%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>17,204,315.92</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>197,708.56</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.34%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.34%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.34%) times Part III, Line B18); zero if positive	<u>(495,240.49)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(495,240.49)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.92%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-247,620.25) is applied to the current year calculation and the remainder (\$-247,620.24) is deferred to one or more future years:	<u>6.01%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-165,080.16) is applied to the current year calculation and the remainder (\$-330,160.33) is deferred to one or more future years:	<u>6.04%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(495,240.49)</u>

Approved indirect cost rate: 6.34%
Highest rate used in any program: 6.34%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	7,233,018.27	458,573.36	6.34%
01	3310	4,466,794.90	283,194.80	6.34%
01	3311	922.69	58.50	6.34%
01	3315	78,850.92	4,999.15	6.34%
01	3345	680.83	43.16	6.34%
01	3550	208,309.00	10,415.00	5.00%
01	4035	1,046,257.78	66,332.74	6.34%
01	4124	120,131.88	6,005.71	5.00%
01	4127	8,589.37	544.57	6.34%
01	4203	251,982.59	5,039.65	2.00%
01	4510	18,278.09	913.91	5.00%
01	4810	7,578.99	480.51	6.34%
01	5210	1,154,666.75	72,166.68	6.25%
01	5630	2,492.00	158.00	6.34%
01	5640	410,666.57	26,036.26	6.34%
01	5810	388,284.24	24,617.22	6.34%
01	6010	2,172,269.33	108,613.47	5.00%
01	6011	9,887.50	494.37	5.00%
01	6387	779,740.96	49,435.58	6.34%
01	6520	72,009.59	4,565.41	6.34%
01	6695	181,250.36	7,508.64	4.14%
01	7085	265,030.68	16,802.95	6.34%
01	7311	8,071.91	511.76	6.34%
01	7338	255,303.23	16,186.33	6.34%
01	8150	4,479,621.53	284,131.10	6.34%
01	9010	73,651.62	1,338.03	1.82%
11	6391	679,089.74	33,589.19	4.95%
12	6052	7,053.38	447.00	6.34%
12	6105	2,395,210.08	151,856.34	6.34%
13	5310	14,252,255.05	719,915.20	5.05%
13	5320	208,304.83	11,269.29	5.41%
13	5370	67,686.00	3,661.81	5.41%

Unaudited Actuals
2018-19 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	368,058.71		395,235.28	763,293.99
2. State Lottery Revenue	8560	3,576,878.91		1,534,915.83	5,111,794.74
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(2,814,205.60)	2,814,205.60		0.00
6. Total Available (Sum Lines A1 through A5)		1,130,732.02	2,814,205.60	1,930,151.11	5,875,088.73
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	7,715.33	2,151,742.60		2,159,457.93
2. Classified Salaries	2000-2999	7,224.14			7,224.14
3. Employee Benefits	3000-3999	3,215.99	662,463.00		665,678.99
4. Books and Supplies	4000-4999	189,863.45		956,747.08	1,146,610.53
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	409,344.66			409,344.66
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	22,780.03			22,780.03
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		640,143.60	2,814,205.60	956,747.08	4,411,096.28
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	490,588.42	0.00	973,404.03	1,463,992.45
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----			----- Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	3,096,278.50	3,683,917.07	17,894,610.55	11,952,977.63	22,749,654.00	2,659,988.46	4,455,502.91
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	2.00	2.00	2.00	2.00	2.00		
1110 Regular Education, K-12	841.20	841.20	841.20	841.20	875.00	19.00	5,712.00
3100 Alternative Schools							
3200 Continuation Schools	18.03	18.03	18.03	18.03	17.00		
3300 Independent Study Centers	26.60	26.60	26.60	26.60	21.50		
3400 Opportunity Schools							
3550 Community Day Schools	11.03	11.03	11.03	11.03	10.00		
3700 Specialized Secondary Programs	0.60	0.60	0.60	0.60			
3800 Career Technical Education	25.10	25.10	25.10	25.10	25.00		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	2.70	2.70	2.70	2.70	3.00		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	218.53	218.53	218.53	218.53	175.00		648.00
Other Goals Description							
6000 ROC/P							
7110 Nonagency - Educational	6.40	6.40	6.40	6.40	4.00		
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	15.23	15.23	15.23	15.23	11.00		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	1,167.42	1,167.42	1,167.42	1,167.42	1,143.50	19.00	6,360.00

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Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	174,309.69	102,539.48	276,849.17	17,396.52	294,245.69	
1110	Regular Education, K-12	130,526,800.09	50,462,082.85	180,988,882.94	11,372,895.04	192,361,777.98	
3100	Alternative Schools	9,547.48	0.00	9,547.48	599.94	10,147.42	
3200	Continuation Schools	3,421,710.24	903,901.82	4,325,612.06	271,810.79	4,597,422.85	
3300	Independent Study Centers	4,517,674.69	1,262,311.83	5,779,986.52	363,200.10	6,143,186.62	
3400	Opportunity Schools	1,997.10	0.00	1,997.10	125.49	2,122.59	
3550	Community Day Schools	1,924,512.32	545,013.63	2,469,525.95	155,178.92	2,624,704.87	
3700	Specialized Secondary Programs	147,405.52	18,824.98	166,230.50	10,445.51	176,676.01	
3800	Career Technical Education	6,070,793.87	1,284,881.00	7,355,674.87	462,212.47	7,817,887.34	
4110	Regular Education, Adult	178.05	0.00	178.05	11.19	189.24	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	1,273,929.29	144,396.73	1,418,326.02	89,124.11	1,507,450.13	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	50,597,992.88	10,791,914.53	61,389,907.41	3,857,590.38	65,247,497.79	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	2,392,183.37	280,378.94	2,672,562.31	167,937.22	2,840,499.53	
7150	Nonagency - Other	76,440.05	0.00	76,440.05	4,803.30	81,243.35	
8100	Community Services	91,928.66	0.00	91,928.66	5,776.57	97,705.23	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services					24,623.14	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					417,415.86	
----	Other Outgo					8,252,875.26	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		696,683.32	696,683.32	1,159,829.74	1,856,513.06	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(920,738.83)	(920,738.83)	
----	Total General Fund and Charter Schools Funds Expenditures	201,227,403.30	66,492,949.15	267,720,332.41	17,018,198.46	293,433,445.13	

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	171,935.61	0.00	108.70	0.00	2,265.38	0.00	0.00			0.00	0.00	174,309.69
1110	Regular Education, K-12	121,944,760.00	3,692,282.28	1,936,789.85	299,629.40	207,298.06	88,866.51	2,339,780.09			17,393.90	0.00	130,526,800.09
3100	Alternative Schools	9,547.48	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	9,547.48
3200	Continuation Schools	2,588,599.29	0.00	68,663.11	516,564.35	232,322.65	0.00	4,822.01			10,738.83	0.00	3,421,710.24
3300	Independent Study Centers	3,331,705.47	143,613.52	63,309.83	706,107.91	268,895.74	0.00	145.64			3,896.58	0.00	4,517,674.69
3400	Opportunity Schools	803.34	0.00	0.00	0.00	1,193.76	0.00	0.00			0.00	0.00	1,997.10
3550	Community Day Schools	1,182,075.14	0.00	365.51	363,836.18	274,613.75	0.00	0.00			103,621.74	0.00	1,924,512.32
3700	Specialized Secondary Programs	58,742.24	76,664.70	0.00	8,176.95	3,180.92	0.00	640.71			0.00	0.00	147,405.52
3800	Career Technical Education	5,457,712.85	4,188.80	115.00	5,012.95	602,723.33	0.00	0.00			1,040.94	0.00	6,070,793.87
4110	Regular Education, Adult	178.05	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	178.05
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	288,579.60	596,113.42	160,057.97	19,744.98	209,433.32	0.00	0.00			0.00	0.00	1,273,929.29
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	35,424,005.77	2,466,373.95	395,863.04	20,770.12	9,478,006.37	2,769,589.74	0.00			17,383.89	26,000.00	50,597,992.88
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	1,723,266.99	118,743.93	134,188.54	172,091.69	40,741.16	2,492.00	0.00	0.00	158,077.69	42,581.37	0.00	2,392,183.37
7150	Nonagency - Other	2,751.17	1,994.66	0.00	0.00	0.00	0.00	0.00	0.00	71,694.22	0.00	0.00	76,440.05
8100	Community Services		0.00	0.00	0.00	0.00	0.00		91,928.66	0.00	0.00	0.00	91,928.66
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		172,184,663.00	7,099,975.26	2,759,461.55	2,111,934.53	11,320,674.44	2,860,948.25	2,345,388.45	91,928.66	229,771.91	196,657.25	26,000.00	201,227,403.30

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	62,749.97	39,789.51	0.00	102,539.48
1110	Regular Education, K-12	26,392,636.49	20,067,900.35	4,001,546.01	50,462,082.85
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	565,690.96	338,210.86	0.00	903,901.82
3300	Independent Study Centers	834,574.57	427,737.26	0.00	1,262,311.83
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	346,066.07	198,947.56	0.00	545,013.63
3700	Specialized Secondary Programs	18,824.98	0.00	0.00	18,824.98
3800	Career Technical Education	787,512.09	497,368.91	0.00	1,284,881.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	84,712.46	59,684.27	0.00	144,396.73
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	6,856,375.25	3,481,582.38	453,956.90	10,791,914.53
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	200,799.91	79,579.03	0.00	280,378.94
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	477,841.00	218,842.32	0.00	696,683.32
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		36,627,783.75	25,409,642.45	4,455,502.91	66,492,929.11

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Unaudited Actuals
2018-19
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,854,051.05
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	56,728.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	12,226,336.09
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,801,822.16
5	Total Central Administration Costs in General Fund and Charter Schools Funds	17,938,937.30
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	201,227,403.30
2	Total Allocated Costs (from Form PCR, Column 2, Total)	66,492,929.11
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	267,720,332.41
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	743,655.22
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,482,313.01
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	14,534,943.29
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	17,760,911.52
D. Total Direct Charged and Allocated Costs (B3 + C5)		285,481,243.93
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.28%

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	24,623.14				24,623.14
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			417,415.86		417,415.86
Other Outgo (Objects 1000-7999)				8,252,875.26	8,252,875.26
Total Other Costs	24,623.14	0.00	417,415.86	8,252,875.26	8,694,914.26

Unaudited Actuals
2018-19 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	7,494,131.51	0.00	0.00	(920,738.83)				
Other Sources/Uses Detail					5,987,334.00	3,724,235.67		
Fund Reconciliation							866,389.19	634,156.05
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	309,017.57	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	388,869.00		
Fund Reconciliation							174,063.00	264,891.45
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	1,944.47	0.00	33,589.19	0.00				
Other Sources/Uses Detail					7,349.93	0.00		
Fund Reconciliation							7,349.93	655.26
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	6,768.09	0.00	152,303.34	0.00				
Other Sources/Uses Detail					34,951.64	0.00		
Fund Reconciliation							0.00	7,809.31
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(38,212.05)	734,846.30	0.00				
Other Sources/Uses Detail					45,402.47	0.00		
Fund Reconciliation							63,348.81	130,196.94
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,100,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	467.83	0.00						
Other Sources/Uses Detail					3,249,658.71	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	3.37	0.00						
Other Sources/Uses Detail					0.00	3,249,658.71		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					495,000.00	375,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

SACS 167

Unaudited Actuals
2018-19 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	(7,774,120.79)						
Other Sources/Uses Detail					0.00	5,223,465.00		
Fund Reconciliation							340,985.46	468,312.32
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					41,531.63	0.00		
Fund Reconciliation							120,383.61	66,498.67
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	7,812,332.84	(7,812,332.84)	920,738.83	(920,738.83)	12,961,228.38	12,961,228.38	1,572,520.00	1,572,520.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										3,285
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	5,639,103.17	0.00	0.00	0.00	923,995.63	4,265,949.69	9,419,846.29		20,248,894.78
2000-2999	Classified Salaries	2,138,203.08	0.00	0.00	0.00	338,623.09	6,361,343.18	2,389,072.00		11,227,241.35
3000-3999	Employee Benefits	2,853,873.54	0.00	0.00	0.00	493,123.12	4,200,516.41	4,778,497.09		12,326,010.16
4000-4999	Books and Supplies	65,692.97	0.00	0.00	0.00	13,143.20	166,936.14	144,293.93		390,066.24
5000-5999	Services and Other Operating Expenditures	1,268,687.74	0.00	0.00	54.72	1,175.83	3,070,984.42	2,025,358.70		6,366,261.41
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	40,224.09		40,224.09
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,965,560.50	0.00	0.00	54.72	1,770,060.87	18,065,729.84	18,797,292.10	0.00	50,598,698.03
7310	Transfers of Indirect Costs	266,531.07	0.00	0.00	0.00	21,764.54	0.00	6,155.76		294,451.37
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	10,791,914.41								10,791,914.41
	Total Indirect Costs and PCR Allocations	11,058,445.48	0.00	0.00	0.00	21,764.54	0.00	6,155.76	0.00	11,086,365.78
	TOTAL COSTS	23,024,005.98	0.00	0.00	54.72	1,791,825.41	18,065,729.84	18,803,447.86	0.00	61,685,063.81
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	1,698.42	0.00	0.00	0.00	264,494.43	66,362.57	15,316.12		347,871.54
2000-2999	Classified Salaries	252,189.27	0.00	0.00	0.00	0.00	1,114,361.04	1,600,355.53		2,966,905.84
3000-3999	Employee Benefits	106,991.83	0.00	0.00	0.00	77,779.95	508,485.03	752,019.28		1,445,276.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	1,159.28	0.00	0.00	0.00	680.83	0.00	313,172.51		315,012.62
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	362,038.80	0.00	0.00	0.00	342,955.21	1,689,208.64	2,680,863.44	0.00	5,075,066.09
7310	Transfers of Indirect Costs	266,531.07	0.00	0.00	0.00	21,764.54	0.00	1,590.35		289,885.96
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	266,531.07	0.00	0.00	0.00	21,764.54	0.00	1,590.35	0.00	289,885.96
	TOTAL BEFORE OBJECT 8980	628,569.87	0.00	0.00	0.00	364,719.75	1,689,208.64	2,682,453.79	0.00	5,364,952.05
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									368,925.84
	TOTAL COSTS									4,996,026.21

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	5,637,404.75	0.00	0.00	0.00	659,501.20	4,199,587.12	9,404,530.17		19,901,023.24
2000-2999	Classified Salaries	1,886,013.81	0.00	0.00	0.00	338,623.09	5,246,982.14	788,716.47		8,260,335.51
3000-3999	Employee Benefits	2,746,881.71	0.00	0.00	0.00	415,343.17	3,692,031.38	4,026,477.81		10,880,734.07
4000-4999	Books and Supplies	65,692.97	0.00	0.00	0.00	13,143.20	166,936.14	144,293.93		390,066.24
5000-5999	Services and Other Operating Expenditures	1,267,528.46	0.00	0.00	54.72	495.00	3,070,984.42	1,712,186.19		6,051,248.79
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	40,224.09		40,224.09
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,603,521.70	0.00	0.00	54.72	1,427,105.66	16,376,521.20	16,116,428.66	0.00	45,523,631.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	4,565.41		4,565.41
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	10,791,914.41								10,791,914.41
	Total Indirect Costs and PCR Allocations	10,791,914.41	0.00	0.00	0.00	0.00	0.00	4,565.41	0.00	10,796,479.82
	TOTAL BEFORE OBJECT 8980	22,395,436.11	0.00	0.00	54.72	1,427,105.66	16,376,521.20	16,120,994.07	0.00	56,320,111.76
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									368,925.84
	TOTAL COSTS									56,689,037.60
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	543,216.55	0.00	0.00	0.00	23,864.82	313,198.17	62,720.22		942,999.76
2000-2999	Classified Salaries	356,740.92	0.00	0.00	0.00	1,127.07	401,265.01	42,302.51		801,435.51
3000-3999	Employee Benefits	283,819.42	0.00	0.00	0.00	4,311.44	158,525.31	21,105.58		467,761.75
4000-4999	Books and Supplies	1,143.93	0.00	0.00	0.00	0.00	44,860.79	6,888.76		52,893.48
5000-5999	Services and Other Operating Expenditures	12,526.38	0.00	0.00	0.00	0.00	2,766,412.08	11,549.55		2,790,488.01
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,197,447.20	0.00	0.00	0.00	29,303.33	3,684,261.36	144,566.62	0.00	5,055,578.51
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,197,447.20	0.00	0.00	0.00	29,303.33	3,684,261.36	144,566.62	0.00	5,055,578.51
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									368,925.84
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									26,895,189.91
	TOTAL COSTS									32,319,694.26

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2017-18 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	51,476,905.39	28,634,881.23
2. Enter audit adjustments of 2017-18 special education expenditures from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2018-19 special education beginning fund balances from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2017-18 Expenditures, Adjusted for 2018-19 MOE Calculation (Sum lines 1 through 4)	51,476,905.39	28,634,881.23
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet	<u>3,200.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)	_____	

3. 2017-18 Unduplicated Pupil Count, Adjusted for 2018-19 MOE Calculation (Line C1 plus Line C2)	3,200.00	

SELPA: Riverside County (AN)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2018-19 Expenditures by LEA (LE-CY) and the 2017-18 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2018-19 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2018-19 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Riverside County (AN)

SECTION 2 **Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00</u> (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

_____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

_____ (e) _____

Available to set aside for EIS
(line (b) minus line (e), zero if negative)

0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: Riverside County (AN)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2018-19	Actual Expenditures Comparison Year 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	61,685,063.81		
b. Less: Expenditures paid from federal sources	4,996,026.21		
c. Expenditures paid from state and local sources	56,689,037.60	51,296,513.13	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		51,296,513.13	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	56,689,037.60	51,296,513.13	5,392,524.47

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	61,685,063.81		
b. Less: Expenditures paid from federal sources	4,996,026.21		
c. Expenditures paid from state and local sources	56,689,037.60	51,296,513.13	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		51,296,513.13	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	56,689,037.60	51,296,513.13	
d. Special education unduplicated pupil count	3,285	3,200	
e. Per capita state and local expenditures (A2c/A2d)	17,256.94	16,030.16	1,226.78

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

SELPA: Riverside County (AN)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2018-19	Comparison Year 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	32,319,694.26	28,634,881.23	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>28,634,881.23</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>32,319,694.26</u>	<u>28,634,881.23</u>	<u>3,684,813.03</u>

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	32,319,694.26	28,634,881.23	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>28,634,881.23</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>32,319,694.26</u>	<u>28,634,881.23</u>	
b. Special education unduplicated pupil count	<u>3,285</u>	<u>3,200</u>	
c. Per capita local expenditures (B2a/B2b)	<u>9,838.57</u>	<u>8,948.40</u>	<u>890.17</u>

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Pam Buckhout
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Telephone Number

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Title

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Unaudited Actuals
Special Education Maintenance of Effort
2019-20 Budget vs. Actual Comparison Year
2019-20 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									3,300
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	5,844,043.00	0.00	0.00	0.00	864,147.00	4,866,453.00	8,847,216.00		20,421,859.00
2000-2999	Classified Salaries	2,290,958.00	0.00	0.00	0.00	343,587.00	6,559,037.00	2,088,019.00		11,281,601.00
3000-3999	Employee Benefits	2,613,581.00	0.00	0.00	0.00	411,109.00	4,436,267.00	3,811,870.00		11,272,827.00
4000-4999	Books and Supplies	106,683.00	0.00	0.00	0.00	6,503.00	102,696.00	67,000.00		282,882.00
5000-5999	Services and Other Operating Expenditures	782,079.00	0.00	0.00	0.00	0.00	3,500,403.00	2,323,122.00		6,605,604.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00		40,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,637,344.00	0.00	0.00	0.00	1,625,346.00	19,464,856.00	17,177,227.00	0.00	49,904,773.00
7310	Transfers of Indirect Costs	257,935.00	0.00	0.00	0.00	0.00	0.00	4,405.00		262,340.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	257,935.00	0.00	0.00	0.00	0.00	0.00	4,405.00	0.00	262,340.00
	TOTAL COSTS	11,895,279.00	0.00	0.00	0.00	1,625,346.00	19,464,856.00	17,181,632.00	0.00	50,167,113.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	5,841,943.00	0.00	0.00	0.00	601,065.00	4,811,701.00	8,847,216.00		20,101,925.00
2000-2999	Classified Salaries	2,012,859.00	0.00	0.00	0.00	343,587.00	5,211,609.00	662,324.00		8,230,379.00
3000-3999	Employee Benefits	2,482,459.00	0.00	0.00	0.00	328,802.00	3,798,040.00	3,132,398.00		9,741,699.00
4000-4999	Books and Supplies	106,683.00	0.00	0.00	0.00	6,500.00	102,696.00	67,000.00		282,879.00
5000-5999	Services and Other Operating Expenditures	782,079.00	0.00	0.00	0.00	0.00	3,500,403.00	1,998,122.00		6,280,604.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00		40,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,226,023.00	0.00	0.00	0.00	1,279,954.00	17,424,449.00	14,747,060.00	0.00	44,677,486.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	4,253.00		4,253.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	4,253.00	0.00	4,253.00
	TOTAL BEFORE OBJECT 8980	11,226,023.00	0.00	0.00	0.00	1,279,954.00	17,424,449.00	14,751,313.00	0.00	44,681,739.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									527,939.00
	TOTAL COSTS									45,209,678.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	500,477.00	0.00	0.00	0.00	0.00	200,000.00	1,000.00		701,477.00
2000-2999	Classified Salaries	340,235.00	0.00	0.00	0.00	0.00	220,000.00	0.00		560,235.00
3000-3999	Employee Benefits	293,557.00	0.00	0.00	0.00	0.00	102,523.00	192.00		396,272.00
4000-4999	Books and Supplies	9,183.00	0.00	0.00	0.00	0.00	9,496.00	4,500.00		23,179.00
5000-5999	Services and Other Operating Expenditures	28,079.00	0.00	0.00	0.00	0.00	3,174,903.00	0.00		3,202,982.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,171,531.00	0.00	0.00	0.00	0.00	3,706,922.00	5,692.00	0.00	4,884,145.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,171,531.00	0.00	0.00	0.00	0.00	3,706,922.00	5,692.00	0.00	4,884,145.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									527,939.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									28,372,001.00
	TOTAL COSTS									33,784,085.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									3,300
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	5,639,103.17	0.00	0.00	0.00	923,995.63	4,265,949.69	9,419,846.29		20,248,894.78
2000-2999	Classified Salaries	2,138,203.08	0.00	0.00	0.00	338,623.09	6,361,343.18	2,389,072.00		11,227,241.35
3000-3999	Employee Benefits	2,853,873.54	0.00	0.00	0.00	493,123.12	4,200,516.41	4,778,497.09		12,326,010.16
4000-4999	Books and Supplies	65,692.97	0.00	0.00	0.00	13,143.20	166,936.14	144,293.93		390,066.24
5000-5999	Services and Other Operating Expenditures	1,268,687.74	0.00	0.00	54.72	1,175.83	3,070,984.42	2,025,358.70		6,366,261.41
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	40,224.09		40,224.09
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,965,560.50	0.00	0.00	54.72	1,770,060.87	18,065,729.84	18,797,292.10	0.00	50,598,698.03
7310	Transfers of Indirect Costs	266,531.07	0.00	0.00	0.00	21,764.54	0.00	6,155.76		294,451.37
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	10,791,914.41								10,791,914.41
	Total Indirect Costs	266,531.07	0.00	0.00	0.00	21,764.54	0.00	6,155.76	0.00	294,451.37
	TOTAL COSTS	12,232,091.57	0.00	0.00	54.72	1,791,825.41	18,065,729.84	18,803,447.86	0.00	50,893,149.40
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	1,698.42	0.00	0.00	0.00	264,494.43	66,362.57	15,316.12		347,871.54
2000-2999	Classified Salaries	252,189.27	0.00	0.00	0.00	0.00	1,114,361.04	1,600,355.53		2,966,905.84
3000-3999	Employee Benefits	106,991.83	0.00	0.00	0.00	77,779.95	508,485.03	752,019.28		1,445,276.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	1,159.28	0.00	0.00	0.00	680.83	0.00	313,172.51		315,012.62
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	362,038.80	0.00	0.00	0.00	342,955.21	1,689,208.64	2,680,863.44	0.00	5,075,066.09
7310	Transfers of Indirect Costs	266,531.07	0.00	0.00	0.00	21,764.54	0.00	1,590.35		289,885.96
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	266,531.07	0.00	0.00	0.00	21,764.54	0.00	1,590.35	0.00	289,885.96
	TOTAL BEFORE OBJECT 8980	628,569.87	0.00	0.00	0.00	364,719.75	1,689,208.64	2,682,453.79	0.00	5,364,952.05
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									368,925.84
	TOTAL COSTS									4,996,026.21

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	5,637,404.75	0.00	0.00	0.00	659,501.20	4,199,587.12	9,404,530.17		19,901,023.24
2000-2999	Classified Salaries	1,886,013.81	0.00	0.00	0.00	338,623.09	5,246,982.14	788,716.47		8,260,335.51
3000-3999	Employee Benefits	2,746,881.71	0.00	0.00	0.00	415,343.17	3,692,031.38	4,026,477.81		10,880,734.07
4000-4999	Books and Supplies	65,692.97	0.00	0.00	0.00	13,143.20	166,936.14	144,293.93		390,066.24
5000-5999	Services and Other Operating Expenditures	1,267,528.46	0.00	0.00	54.72	495.00	3,070,984.42	1,712,186.19		6,051,248.79
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	40,224.09		40,224.09
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,603,521.70	0.00	0.00	54.72	1,427,105.66	16,376,521.20	16,116,428.66	0.00	45,523,631.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	4,565.41		4,565.41
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	10,791,914.41								10,791,914.41
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	4,565.41	0.00	4,565.41
	TOTAL BEFORE OBJECT 8980	11,603,521.70	0.00	0.00	54.72	1,427,105.66	16,376,521.20	16,120,994.07	0.00	45,528,197.35
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									368,925.84
	TOTAL COSTS									45,897,123.19
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	543,216.55	0.00	0.00	0.00	23,864.82	313,198.17	62,720.22		942,999.76
2000-2999	Classified Salaries	356,740.92	0.00	0.00	0.00	1,127.07	401,265.01	42,302.51		801,435.51
3000-3999	Employee Benefits	283,819.42	0.00	0.00	0.00	4,311.44	158,525.31	21,105.58		467,761.75
4000-4999	Books and Supplies	1,143.93	0.00	0.00	0.00	0.00	44,860.79	6,888.76		52,893.48
5000-5999	Services and Other Operating Expenditures	12,526.38	0.00	0.00	0.00	0.00	2,766,412.08	11,549.55		2,790,488.01
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,197,447.20	0.00	0.00	0.00	29,303.33	3,684,261.36	144,566.62	0.00	5,055,578.51
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,197,447.20	0.00	0.00	0.00	29,303.33	3,684,261.36	144,566.62	0.00	5,055,578.51
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									368,925.84
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									26,895,189.91
	TOTAL COSTS									32,319,694.26

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Riverside County (AN)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2019-20 Budget by LEA (LB-B) and the 2018-19 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2019-20 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2019-20 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA: Riverside County (AN)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00</u> (b)	

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f) _____

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:		

SELPA: Riverside County (AN)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2019-20	Actual Expenditures Comparison Year 2018-19	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	50,167,113.00		
b. Less: Expenditures paid from federal sources	4,957,435.00		
c. Expenditures paid from state and local sources	45,209,678.00	41,964,369.04	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		41,964,369.04	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	45,209,678.00	41,964,369.04	3,245,308.96

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

	Budgeted Amounts FY 2019-20	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	50,167,113.00		
b. Less: Expenditures paid from federal sources	4,957,435.00		
c. Expenditures paid from state and local sources	45,209,678.00	41,964,369.04	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		41,964,369.04	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	45,209,678.00	41,964,369.04	
d. Special education unduplicated pupil count	3300	3285	
e. Per capita state and local expenditures (A2c/A2d)	13,699.90	12,774.54	925.36

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: Riverside County (AN)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2019-20	Comparison Year 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	33,784,085.00	28,634,881.23	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		28,634,881.23	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>33,784,085.00</u>	<u>28,634,881.23</u>	<u>5,149,203.77</u>

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	Budget FY 2019-20	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	33,784,085.00	28,634,881.23	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		28,634,881.23	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>33,784,085.00</u>	<u>28,634,881.23</u>	
b. Special education unduplicated pupil count	<u>3,300</u>	<u>3,285</u>	
c. Per capita local expenditures (B2a/B2b)	<u>10,237.60</u>	<u>8,716.86</u>	<u>1,520.74</u>

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

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Unaudited Actuals
2018-19 Unaudited Actuals
Technical Review Checks

Hemet Unified

Riverside County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and	

9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699])). PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
63	9010	3902	-513,030.00

Explanation: The negative balance in the 39xx object code is related to posting of OPEB and Pension liabilities in the general ledger that is not required for non-business type funds.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ESMOE-ADA - (F) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or

6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

ESMOE-IMPORT - (F) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for

governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.